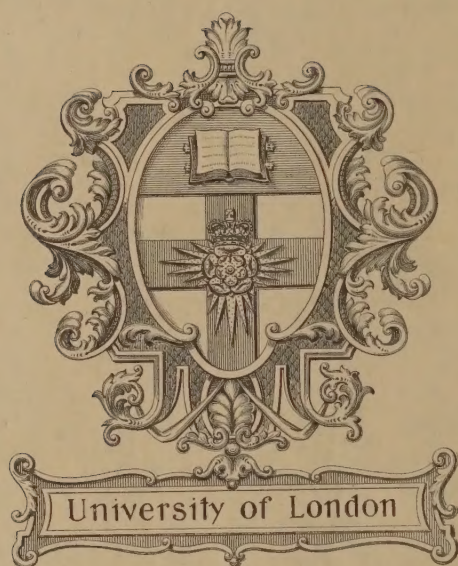






606214

Daily Telegraph.

18th January. 1901.

By the death of Mr. H. W. Chisholm, St. Mark's-square, Regent's Park, the "Father of the Civil Service" has passed away, for although in point of age there may be still one, or even two, retired members who surpass Mr. Chisholm—who was ninety-three—in point of years, there is certainly no one now living who began work earlier last century than he did. At Christmas in 1824 he was appointed by Lord Grenville to a junior clerkship in the Bill Department of the Exchequer, in which his father was senior clerk before him. Some idea of the changes which have taken place in the Government offices since then may be gathered from the fact that when Mr. Chisholm joined his hours of attendance were from eleven a.m. to two p.m., and in addition to a six weeks' vacation there were holidays on all saints' days and red-letter days—about fifty-five in the year. Happy as the lot of a Civil servant is still supposed to be, it is not quite so light and pleasant as in the old days. After serving in a variety of offices, he was finally in 1866 appointed chief of a new department of the Board of Trade, dealing with weights and measures, with the official style of "Warden of the Standards." Henceforth his duties became scientific rather than financial. In 1877, having completed fifty-three years of service, he retired from office, and with his withdrawal the style of "Warden of the Standards" was dropped. In point of fact, he was the first and last of the Avoirdupois Wardens. A few years ago Mr. Chisholm wrote some interesting "Recollections of the Civil Service." *Many*

years previously compiled
the following papers.

ACCOUNTS AND PAPERS:

THIRTY-TWO VOLUMES.

—(2.)—

PUBLIC INCOME AND EXPENDITURE.

Session

10 *Décember* 1868 — 11 *August* 1869.

VOL. XXXV.

1868-9.



ACCOUNTS AND PAPERS:

1868-9.

THIRTY-TWO VOLUMES:—CONTENTS OF THE SECOND VOLUME.

N.B.—*THE* Figures at the beginning of the line, correspond with the N° at the foot of each Paper; and the Figures at the end of the line, refer to the MS. Paging of the Volumes arranged for *The House of Commons*.

PUBLIC INCOME AND EXPENDITURE:

366. Accounts of the Net Public Income and Expenditure of Great Britain, in each Financial Year from 1688 to 5th January 1801; and of the other Receipts into and Issues from the Exchequer, distinguishing the Amounts Raised by Creation of Debt, and the Amounts Applied to the Reduction of Debt; showing also the Balances at the Beginning and End of each Year:—Similar Accounts of the Net Public Income and Expenditure of Ireland, 1688 to 1800, inclusive:—Accounts of the Gross Public Income of Great Britain, and of the Gross Public Expenditure, for each Financial Year from 5th January 1801 to 5th January 1817:—Similar Accounts of Gross Public Income and Expenditure of Ireland, 1801 to 1816:—Similar Accounts of the Gross Public Income and Expenditure of the United Kingdom, for each Financial Year from 5th January 1801 - - - p. 1

CHIEF ACCOUNTANT'S OFFICE,
BANK OF ENGLAND.
PUBLIC INCOME AND EXPENDITURE.

RETURN to an Order of the Honourable The House of Commons,
dated 24 July 1866;—for,

“ACCOUNTS of the NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, in each Financial Year from 1688 (the Period of the Revolution) to 5 January 1801 (the Period of the Union between *Great Britain* and *Ireland*); and of the other Receipts into and Issues from the Exchequer, distinguishing the Amounts Raised by Creation of Debt, and the Amounts Applied to the Reduction of Debt; showing also the Balances at the Beginning and End of each Year:”

“Similar ACCOUNTS of the NET PUBLIC INCOME and EXPENDITURE of *Ireland*, 1688 to 1800, inclusive:”

“ACCOUNTS of the GROSS PUBLIC INCOME of *Great Britain*, deducting Drawbacks, Repayments, &c., and Bounties of the Nature of Drawbacks, and of the GROSS PUBLIC EXPENDITURE, including Payments out of the Gross Income in its Progress to the Exchequer for National Objects, and for Collection of the Revenue; for each Financial Year from 5 January 1801 (the Period of the Union) to 5 January 1817 (the Period of the Consolidation of the Revenues of *Great Britain* and *Ireland*):”

“Similar ACCOUNTS of GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, 1801 to 1816, inclusive:”

“Similar ACCOUNTS of the GROSS PUBLIC INCOME and EXPENDITURE of the UNITED KINGDOM, for each Financial Year from 5 January 1801 up to the present Time:”

“To which ACCOUNTS shall be appended Abstract and Subsidiary Accounts, and Notes, explanatory of the Financial Transactions included in the said Accounts.”

IN TWO PARTS.

PART I.

GREAT BRITAIN AND IRELAND, SEPARATELY.

Net Accounts	-	-	-	-	-	-	-	-	1688—1800.
Gross Accounts	-	-	-	-	-	-	-	-	1801—1816.

Treasury Chambers, }
9 March 1867. }

GEORGE WARD HUNT.

(*Mr. Gladstone.*)

Ordered, by The House of Commons, to be Printed,
29 July 1869.

ERRATA.

Page 43, line 4, for Annuity "at £. 8 per Cent." *read* "at £. 5 per Cent."

Page 145, in heading, year of reign, for "& Geo. III." *read* "& 1 Geo. III."

Page 340, last line but 7, for "3,076 18 6" *read* "23,076 18 6."

Page 478, line 2 of table, transfer "1702, 4 May" *to* line 3.

PART I.

GREAT BRITAIN AND IRELAND, SEPARATELY.

Net Accounts	-	-	-	-	-	-	-	-	-	1688—1800.
Gross Accounts	-	-	-	-	-	-	-	-	-	1801—1816.

CONTENTS.

PART I.

ACCOUNTS FOR GREAT BRITAIN AND IRELAND, SEPARATELY, 1688 to 1816.

- I.—Accounts of the NET Public Income and Expenditure of Great Britain, in each Financial Year from 1688 (the Period of the Revolution) to 5th January 1801 (the Period of the Union between Great Britain and Ireland); and of the other Receipts into and of the Issues from the Exchequer, distinguishing the Amounts raised by Creation of Debt, and the Amounts applied to the Reduction of Debt; showing also the Balances in the Exchequer at the Beginning and End of each Year - - - - - p. 3 to p. 225
- II.—Similar Accounts of the NET Public Income and Expenditure of Ireland, 1688 to 1800, inclusive - - - - - p. 227 to p. 357
- III.—Accounts of the GROSS Public Income of Great Britain, deducting Drawbacks, Repayments, &c., and Bounties of the nature of Drawbacks, and of the Gross Public Expenditure, including Payments out of the Gross Income in its Progress to the Exchequer for National Objects, and for the Collection of the Revenue; for each Financial Year from 5th January 1801 (the Period of the Union) to 5th January 1817 (the Period of the Consolidation of the Revenues of Great Britain and Ireland) - - - - - p. 359 to p. 391
- IV.—Similar Accounts of the GROSS Public Income and Expenditure of Ireland, 1801 to 1816, inclusive - - - - - p. 393 to p. 425
- V.—General Abstracts of the above Accounts of NET and GROSS Public Income and Expenditure (I.—IV.), from 1688 to 5 January 1817 - - - p. 427 to p. 441
-
- Appendix 1.—An Account of the Net Receipts of the Revenues of Great Britain, and of the actual Payments in each Year, from Lady-day 1685 to Lady-day 1688, together with the Total Amount and the Medium Annual Amount; showing also the Amounts raised by way of Loan, and applied to the Payment of Principal and Interest of Moneys borrowed during the same period - - - - - p. 444, 445
- Appendix 2.—Details of the Expenditure of Great Britain for Miscellaneous Supply Grants, in each Financial Year from 10th October 1783 to 5th January 1801; exclusive of the Amounts repaid in each Year to the Civil List, to replace Advances for such Supply Grants - - - p. 446 to p. 449
- Appendix 3.—Details of Amounts repaid to the Civil List, in each Financial Year, from 10th October 1757 to 5th January 1801, to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Services - - - p. 450 to 454
- Appendix 4.—Details of Sums repaid to the Civil List, in each Financial Year, from 5th January 1801 to 5th January 1817, to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Services, arranged in Classes - - - - - p. 455
- Appendix 5.—Explanatory Note on the Settlement of the Accounts of the Joint Expenditure of the United Kingdom, for Great Britain and Ireland respectively, during the Period from 5th January 1801 (the Date of the Union) to 5th January 1817 (the Date of Consolidation of the Revenues of the Two Countries); including an Explanation of Differences in Amounts of the Public Income and Expenditure of Great Britain, as stated in the Annual Finance Accounts upon which the Accounts of Joint Expenditure were based, and in the Balanced Accounts of such Public Income and Expenditure as now stated in Accounts III.; with the Result as affecting the Amount of Stated Balance finally due from Ireland to Great Britain on the Joint Expenditure Account - - - p. 456 to 477
- Appendix 6.—Table of approximate Dates, as nearly as can be ascertained, of the beginning and end of the several Wars and Naval and Military Operations in which this Kingdom has been engaged since 1688 - - - p. 478

G R E A T B R I T A I N .

I.—ACCOUNTS of the NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, in each Financial Year from 1688 (the Period of the Revolution) to the 5th January 1801 (the Period of the Union between *Great Britain* and *Ireland*); and of the other Receipts into and Issues from the Exchequer, distinguishing the Amounts raised by Creation of Debt, and the Amounts applied to the Reduction of Debt; showing also the Balances in the Exchequer at the Beginning and End of each Year.

NOTE.—In these yearly accounts of Income of Great Britain, the Net Receipts from the following lesser heads of Revenue are included in the great heads of Revenue for the whole period from 1688, although not finally transferred to such heads till a later period.

In the “Customs” are included the Net Receipts of the $4\frac{1}{2}$ per cent. duty, which formed part of the Hereditary Revenues up to the reign of Queen Anne, but from that period were specially appropriated to the payment of certain salaries in the West India Islands, and other services appointed from time to time by the Crown. The Net Receipts of Seizures of Uncustomed Goods, which formed part of the Hereditary Revenues up to 1823, are also included in “Customs.”

In the “Excise” are included the Net Receipts of Wine Licenses, which also formed part of the Hereditary Revenues until the latter part of the reign of George II., when an annual sum was granted by Parliament in commutation. Up to that period (1757), the Wine Licenses were under the management of Special Commissioners, but were then transferred to the Commissioners of Stamps, and finally to the Excise in 1790.

In the “Excise” and in the “Post Office” are included the amounts of Revenue applied by the Receivers General in its progress to the Exchequer, in payment of ancient Pensions charged upon these Revenues, and originally granted out of the Hereditary Excise and Post Office Revenues. The amounts so applied were accounted for to the Exchequer as Revenue. The same are shown as Expenditure on the opposite side of the Accounts.

In the “Stamps” are included the Net Receipts from Licenses of Hackney Coaches, and of Hawkers and Pedlars, which duties were originally imposed in 1694 and 1697 respectively, although their management was not transferred to the Commissioners of Stamps until 1831. They were previously managed by a distinct Board of Commissioners.

See also explanatory notices on these subjects appended to these Accounts.

(1 to 3 Will. & Mary.)

5th November 1688 to 29th September 1691, and of the other Receipts into and Issues from the Exchequer, showing also the BALANCES in the Exchequer at the Beginning and End of the said Period.

	£.	s.	d.	£.	s.	d.
INTEREST ON LOANS in anticipation of Duties, Aids, and Taxes - - - - -	-	-	-	189,473	9	8
CIVIL GOVERNMENT, viz.:						
Privy Purse, late King - - - - -	2,955	-	-			
H. M.'s Privy Purse - - - - -	86,205	-	-			
H. M.'s Household, viz.:	£.	s.	d.			
Cofferer - - - - -	253,702	2	4			
Treasurer of Chamber - - - - -	91,034	7	2			
Great Wardrobe - - - - -	74,108	10	7			
Master of the Robes - - - - -	16,231	4	3			
Master of the Horse - - - - -	13,050	-	-			
Band of Pensioners - - - - -	12,750	-	-			
Jewels and Plate - - - - -	63,184	2	4			
	524,060	6	8			
Works and Gardens - - - - -	160,019	13	8			
Pensions and Annuities, viz.:	£.	s.	d.			
The Queen - - - - -	107,250	-	-			
Queen Dowager (out of Hereditary Gross Revenues) - - - - -	44,076	16	8			
Prince and Princess of Denmark (ditto) - - - - -	114,000	-	-			
Other Civil List Pensions and Annuities (including Pensions paid out of Hereditary Gross Revenues) - - - - -	118,480	19	6			
	383,807	16	2			
Royal Bounty - - - - -	7,244	12	-			
Secret Service - - - - -	279,206	19	5			
Special Service (to M. Van der Esch, by H. M.'s order) - - - - -	20,000	-	-			
Fees and Salaries - - - - -	142,771	16	3			
British Ministers Abroad - - - - -	70,190	11	1			
Contingent and Miscellaneous Charges, Civil List, viz. :—Law Suits, Rewards to Receivers, Bills of Exchequer, Messengers, Liberates, Commissioners of Accounts, Keeping Prisoners, Corporation of London for Imposts, &c. - - - - -	53,910	6	1			
TOTAL Civil List - - - - -	1,730,372	1	4			
Mint Expenses - - - - -	19,950	-	-			
Redemption of Captives - - - - -	500	-	-			
Servants of late King Charles II. (in part of Grant of 60,000 £.) - - - - -	41,327	3	6			
TOTAL CIVIL GOVERNMENT - - - - -	1,792,149	4	10			
ARMY SERVICES - - - - -	5,200,022	18	8			
NAVY SERVICES - - - - -	3,098,289	1	2			
ORDNANCE SERVICES - - - - -	658,987	5	-			
	8,957,299	4	10			
*States General, Charges of H. M.'s Expedition into England - - - - -	600,000	-	-			
Repayment to several Persons of Money Advanced in the West and in Holland - - - - -	4,000	-	-			
	604,000	-	-			
TOTAL EXPENDITURE - - - - -	11,542,921	19	4			
Issued to Pay off Loans to late King:	£.	s.	d.			
On Tallies charged on the Revenue - - - - -	55,000	-	-			
In Money - - - - -	83,412	19	9			
	138,412	19	9			
Issued to pay off Loans in anticipation of Duties, &c. - - - - -	4,755,407	6	4			
TOTAL applied to the REDUCTION of DEBT - - - - -	4,893,820	6	1			
BALANCES in the Exchequer on 29th September 1691 - - - - -	-	-	-	138,668	12	7
	£.			16,575,410	18	-

* Voted 15th March 1689. See Hansard's Parl. History, vol. 5, p. 179.

(3 & 4 Will. & Mary.)

AN ACCOUNT of the NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, in the Year ended raised by Creation of DEBT, and the Amounts applicable to the Reduction of DEBT ;

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1691	-	-	-	138,668	12	7
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	897,551	12	11			
Excise	1,213,510	3	2			
Post Office	57,314	11	2			
Arrears of Hearth Money	1,325	13	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c.	1,610,613	2	5			
Poll Taxes	256,373	18	9			
Miscellaneous—Small Branches and Casualties, &c.	74,399	7	9			
TOTAL NET INCOME				4,111,088	10	1
OTHER RECEIPTS, viz.:						
Raised by Loans in anticipation of Duties, &c.	3,058,291	18	7			
TOTAL raised by CREATION of DEBT				3,058,291	18	7
	£.			7,308,049	1	3

(3 & 4 Will. & Mary.)

29th September 1692, and of the other Receipts into and Issues from the Exchequer, distinguishing the Amounts showing also the BALANCES in the Exchequer at the Beginning and End of the said Year.

	£.	s.	d.	£.	s.	d.
INTEREST ON LOANS in anticipation of Duties, &c.	-	-	-	199,197	18	3
CIVIL GOVERNMENT, viz.:						
Privy Purse	27,500	-	-			
H. M.'s Household, viz.:	£.	s.	d.			
Cofferer of the Household	103,599	19	11			
Treasurer of the Chamber	26,932	15	1			
Great Wardrobe	23,943	2	-			
Master of the Robes	3,500	-	-			
Master of the Horse	34,776	16	6			
Band of Pensioners	4,500	-	-			
Plate and Jewels	9,245	7	-			
	206,498	-	6			
Works and Gardens	35,378	14	2			
Pensions and Annuities, viz.:	£.	s.	d.			
The Queen	60,500	-	-			
Queen Dowager (out of Hereditary Gross Revenues)	15,209	15	2			
Prince and Princess of Denmark (ditto)	49,000	-	-			
Other Civil List Pensions and Annuities (including Pensions paid out of Hereditary Gross Revenues)	50,844	2	5			
	175,553	17	7			
Royal Bounty	25,189	16	6			
Secret Service	44,601	-	9			
Fees and Salaries	60,068	1	8			
British Ministers Abroad	25,082	7	3			
Contingent and Miscellaneous Charges, Civil List, viz. :—Rent of Mote Park and Bagshot Park, Charges on Tin, Allowances for Commission of Accounts, Diets and Removal of Prisoners, Law Charges, Liberates, Presents to Indian Princes, Messengers' Bills, Receivers' Rewards, Charges on Loans, Extra Services, and Expenses, Corporation of London for Imposts, &c.	32,122	17	1			
TOTAL Civil List	631,094	15	6			
Mint Expenses	10,646	12	9			
Redemption of Captives	500	-	-			
Servants of late King Charles II. (in further part of 60,000 L)	18,646	2	6			
TOTAL CIVIL GOVERNMENT				661,787	10	9
ARMY SERVICES	1,900,002	16	5			
NAVY SERVICES	1,239,209	2	4			
ORDNANCE SERVICES	254,412	5	4			
				3,393,624	4	1
TOTAL EXPENDITURE				4,254,609	8	1
Issued to pay off Loans in anticipation of Duties, &c.	2,806,941	1	6			
TOTAL applied to REDUCTION of DEBT				2,806,941	1	6
BALANCES in the Exchequer on 29th September 1692				246,498	11	8
	£.			7,308,049	1	3

(4 & 5 Will. & Mary.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1692 - - - - -	-	-	-	246,498	11	8
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :						
Customs - - - - -	688,881	14	1			
Excise - - - - -	904,860	-	5			
Post Office - - - - -	63,517	7	5			
Arrears of Hearth Money - - - - -	1,834	6	7			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c., including 21,609 <i>l.</i> 10 <i>s.</i> , Duty on Joint Stocks, per 4 & 5 Will. & Mary, c. 15 - - - - -	1,737,863	1	10			
Poll Taxes - - - - -	324,935	7	3			
Miscellaneous—Small Branches and Casualties, &c. - - - - -	60,723	3	11			
TOTAL NET INCOME - - - - -				3,782,615	1	6
OTHER RECEIPTS, viz. :						
Raised on the 1,000,000 <i>l.</i> Act for Survivorship or Annuity, 4 Will. & Mary, c. 3, viz. :						
By Annuity and Tontine, 10 <i>l.</i> per cent. for Seven Years from 24th June 1693, and then 7 <i>l.</i> per cent. - - -	108,100	-	-			
By Life Annuities at 14 <i>l.</i> per cent. from 29th September 1693 - - - - -	773,393	14	2			
				881,493	14	2
Raised by Loans in anticipation of Duties, &c. - - - - -				4,300,427	16	9
TOTAL raised by CREATION of DEBT - - -				5,181,921	10	11
				£.	9,211,035	4 1

into and Issues from the Exchequer, &c., in the Year ended 29th September 1693.

(4 & 5 Will. & Mary.)

	£.	s.	d.	£.	s.	d.
INTEREST ON LOANS in anticipation of Duties, Aids, and Taxes - - - -	221,685	10	-			
Exchequer Annuities - - - - -	5	-	-			
				221,690	10	-
CIVIL GOVERNMENT, viz. :						
Privy Purse - - - - -	22,500	-	-			
H. M.'s Household - - - - -	180,725	-	11			
Works and Gardens - - - - -	89,831	5	3			
Pensions and Annuities, viz. :	£.	s.	d.			
The Queen - - - - -	52,000	-	-			
Queen Dowager (out of Hereditary Gross Revenues) -	12,209	15	2			
Prince and Princess of Denmark (ditto) - - -	49,500	-	-			
Other Civil List Pensions and Annuities (including Pen- sions paid out of Hereditary Gross Revenues) -	52,004	8	1			
	165,714	3	3			
Royal Bounty - - - - -	33,140	16	1			
Secret Service - - - - -	61,009	5	9			
Fees and Salaries - - - - -	60,586	9	2			
British Ministers Abroad - - - - -	41,421	10	5			
Contingent and Miscellaneous Charges, Civil List, &c. -	42,045	4	9			
TOTAL Civil List - - - - -	696,973	15	7			
Mint Expenses - - - - -	5,137	10	-			
Servants of late King Charles II. (to complete Grant of 60,000 L.) -	26	13	11			
TOTAL CIVIL GOVERNMENT - - - - -				702,137	19	6
ARMY SERVICES - - - - -	2,346,348	6	8			
NAVY SERVICES - - - - -	1,925,327	18	5			
ORDNANCE SERVICES - - - - -	380,409	-	-			
				4,652,085	5	1
TOTAL EXPENDITURE - - - - -	-	-	-	5,575,913	14	7
Issued to pay off Loans in anticipation of Duties, &c. - - - -	3,378,228	13	8			
TOTAL applied to REDUCTION of DEBT - - - -				3,378,228	13	8
BALANCES in the Exchequer on 29th September 1693 - - - -	-	-	-	256,892	15	10
	£.			9,211,035	4	1

(5 & 6 Will. & Mary.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1693 - - - - -	-	-	-	256,892	15	10
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	891,948	8	10			
Excise - - - - -	879,015	19	3			
Stamps - - - - -	44,548	-	5			
Post Office - - - - -	59,972	14	9			
Arrears of Hearth Money - - - - -	1,612	1	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c. (including also Duty on Joint Stocks, per 4 Will. & Mary, c. 15, 21,609 l. 10 s.) - - - - -	1,914,496	16	7			
Poll Taxes - - - - -	156,510	1	3			
Crown Lands, including 3,700 l. from Duchy of Cornwall - - - - -	15,916	8	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,893	-	3			
Tenths of Prizes from the Mogul - - - - -	18,000	-	-			
Other Small Branches and Casualties - - - - -	4,734	10	11			
Imprest Moneys repaid - - - - -	1,150	-	-			
	39,777	11	2			
TOTAL NET INCOME - - - - -				4,003,798	2	5
OTHER RECEIPTS, viz.:						
Raised by Loan from the Bank of England, in part of 1,200,000 l.; Loan at Annuity of 100,000 l., from 1 June 1694, per 5 Will. & Mary, c. 20	600,000	-	-			
„ to complete 1,000,000 l., by Life Annuities at 14 per cent., from 24 June 1694, per 4 Will. & Mary, c. 3, and 5 Will. & Mary, c. 5	118,506	5	10			
„ by Contributions under the 1,000,000 l. Lottery Act, 5 Will. & Mary, c. 7, for Annuities at 14 per cent. for 16 years from 25 March 1694	934,485	17	5			
Ditto for Exchequer Annuities, for one, two, or three Lives, per 5 Will. & Mary, c. 20 - - - - -	300,000	-	-			
„ by Loans in anticipation of Duties, &c. - - - - -	3,188,801	15	9			
TOTAL raised by CREATION of DEBT - - - - -				5,141,793	19	-
	£.			9,402,484	17	3

into and Issues from the Exchequer, &c., in the Year ended 29th September 1694.

(5 & 6 Will. & Mary.)

	£.	s.	d.	£.	s.	d.
INTEREST and MANAGEMENT of the Public Debt, viz.:						
Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent., including Management, 4,000 <i>l.</i>	12,000	—	—			
Exchequer Annuities	110,812	16	2			
Interest on Loans in anticipation of Duties, &c.	319,866	3	1			
				442,178	19	3
CIVIL GOVERNMENT, viz.:						
Privy Purse	39,795	—	—			
H. M.'s Household	184,228	—	3			
Works and Gardens	35,008	4	8			
Pensions and Annuities, viz.:						
The Queen	64,000	—	—			
Queen Dowager (out of Hereditary Gross Revenues)	10,709	15	2			
Prince and Princess of Denmark (ditto)	47,000	—	—			
Other Civil List Pensions and Annuities (including 20,945 <i>l.</i> 10 <i>s.</i> paid out of Hereditary Gross Revenues)	55,566	15	8			
	177,276	10	10			
Royal Bounty	29,714	6	11			
Secret Service	43,606	7	9			
Fees and Salaries	83,551	5	3			
British Ministers Abroad	26,281	1	8			
Contingent and Miscellaneous Charges, Civil List	42,680	5	7			
TOTAL Civil List	662,141	2	11			
Mint Expenses	7,225	—	—			
TOTAL CIVIL GOVERNMENT				669,366	2	11
ARMY SERVICES	2,119,404	9	6			
NAVY SERVICES	2,131,693	17	7			
ORDNANCE SERVICES	239,307	6	8			
				4,490,405	13	9
TOTAL EXPENDITURE	—	—	—	5,601,950	15	11
Issued to Pay off Loans in anticipation of Duties, &c.	3,573,169	8	7			
TOTAL applied to REDUCTION of DEBT				3,573,169	8	7
BALANCES in the Exchequer on 29th September 1694	—	—	—	227,364	12	9
	£.			9,402,484	17	3

(6 Will. & Mary,
and 6 & 7 Will. III.) }

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1694 - - - - -	-	-	-	227,364	12	9
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	899,440	3	9			
Excise - - - - -	935,432	5	9			
Stamps - - - - -	46,346	10	-			
Post Office - - - - -	63,620	10	7			
Arrears of Hearth Money - - - - -	58	1	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c. - - - - -	1,839,311	18	5			
Poll Taxes - - - - -	317,879	6	1			
Crown Lands - - - - -	8,351	15	3			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,947	13	9			
Other small Branches and Casualties (including Temporalities of Norwich, 65 <i>l.</i> 9 <i>s.</i> 9 <i>d.</i>) - - - - -	6,476	3	7			
Imprest Money repaid - - - - -	1,304	-	-			
				23,727	17	4
TOTAL NET INCOME - - - - -				4,134,168	8	5
OTHER RECEIPTS, viz.:						
Raised by further Contributions under the 1,000,000 <i>l.</i> Lottery Act, 5 Will. & Mary, c. 7 - - - - -	27	-	2			
„ by Loan from the Bank of England, to complete 1,200,000 <i>l.</i> , per 5 Will. & Mary, c. 20 - - - - -	600,000	-	-			
„ by Contributions, per 6 & 7 Will. 3, c. 5, for converting Life Annuities, for One Life, into Long Annuities for 96 years, from 25th January 1695 - - - - -	177,448	-	6			
„ by Loans in anticipation of Duties, &c. - - - - -	5,521,826	16	11			
TOTAL raised by CREATION of DEBT - - - - -				6,299,301	17	7
	£.			10,660,834	18	9

into and Issues from the Exchequer, &c., in the Year ended 29th September 1695.

{ (6 Will. & Mary.
{ and 6 & 7 Will. III.)

INTEREST and MANAGEMENT of the Public Debt:										£.	s.	d.	£.	s.	d.
Bank of England, on their Annuity of 100,000 <i>l.</i> at 8 <i>l.</i> per cent., including Management, 4,000 <i>l.</i>										107,000	—	—	580,744	4	—
Exchequer Annuities										164,369	19	5			
Lottery Annuities										25,841	2	3			
Interest on Loans in anticipation of Duties, &c.										283,583	2	4			
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse										41,000	—	—			
H. M.'s Household										258,430	13	1			
Late Queen's Funeral										50,173	—	5			
Works and Gardens										23,810	15	9			
Pensions and Annuities, viz:															
Representatives of late Queen Mary										54,857	14	3			
Queen Dowager (out of Hereditary Gross Revenues)										13,709	15	2			
Prince and Princess of Denmark (ditto)										53,500	—	—			
Other Civil List Pensions and Annuities (including 19,910 <i>l.</i> 10 <i>s.</i> paid out of Hereditary Gross Revenues)										59,348	12	2			
										181,416	1	7			
Royal Bounty										28,932	12	6			
Secret Service										23,430	10	—			
Fees and Salaries										68,507	10	6			
British Ministers Abroad										45,884	—	1			
Contingent and Miscellaneous Charges, Civil List										44,280	15	3			
TOTAL Civil List										765,865	19	2			
Mint Expenses										7,907	10	—			
TOTAL CIVIL GOVERNMENT													773,773	9	2
ARMY SERVICES										2,558,924	6	8			
NAVY SERVICES										1,890,151	3	9			
ORDNANCE SERVICES										416,841	—	9			
													4,865,916	11	2
TOTAL EXPENDITURE										—	—	—	6,220,434	4	4
Issued to Pay off Loans in anticipation of Duties, &c.										3,844,492	7	1			
TOTAL applied to REDUCTION of DEBT													3,844,492	7	1
BALANCES in the Exchequer on 29th September 1695										—	—	—	595,908	7	4
										£.			10,660,834	18	9

(7 & 8 Will. III.)

NET PUBLIC INCOME and Expenditure of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1695 - - - - -	-	-	-	595,908	7	4
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,028,484	12	8			
Excise - - - - -	918,989	-	6			
Stamps - - - - -	64,540	4	6			
Post Office - - - - -	75,940	19	5			
Arrears of Hearth Money - - - - -	27	14	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c. (including Duties on Marriages, Births, and Burials, 54,310 <i>l.</i> 15 <i>s.</i> 8 <i>d.</i>)	2,527,760	7	8			
Poll Taxes - - - - -	25,221	7	7			
Crown Lands (including Sale of Fee Farm Rents to Earl of Portland, 24,571 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> , and including Land Revenue of Duchy of Cornwall) -	35,380	12	8			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	17,925	3	-			
Other small Branches and Casualties - - - - -	6,497	5	4			
Imprest Money repaid, including 13,500 <i>l.</i> from Paymaster of Forces; and 109,084 <i>l.</i> 2 <i>s.</i> 1 <i>d.</i> from Treasurer of Navy, clipt Money brought back to the Exchequer to be recoined - - - - -	122,684	5	7			
	147,106	13	11			
TOTAL NET INCOME - - - - -				4,823,451	13	10
OTHER RECEIPTS, viz.:						
Raised by Contributions towards intended National Land Bank, per 7 & 8 Will. 3, c. 31 - - - - -	1,775	-	-			
„ by further Contributions for converting Exchequer Life Annuities into Long Annuities, per 6 & 7 Will. 3, c. 5, and 7 & 8 Will. 3, c. 2 -	78,021	10	-			
„ by Issue of Exchequer Bills, at 3 <i>d.</i> per cent. per diem, per 7 & 8 Will. 3, c. 31 - - - - -	146,704	-	-			
„ by Loans in anticipation of Duties, &c. - - - - -	4,837,395	6	8			
(including 443,454 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> by Tallies of Fictitious Loans; viz., On Excise Revenue, 399,954 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> , and on Post Office, 43,500 <i>l.</i>)						
TOTAL raised by CREATION of DEBT - - -				5,063,895	16	8
	£.			10,483,255	17	10

into and Issues from the Exchequer, &c., in the Year ended 29th September 1696.

(7 & 8 Will. III.)

	£.	s.	d.	£.	s.	d.
INTEREST and MANAGEMENT of the PUBLIC DEBT :						
Bank of England, on their Annuity of 100,000 £., at 8 £. per cent., including Management, 4,000 £. (Funded Debt)	-	-	-	-	-	-
Exchequer Annuities	136,207	6	6	66,472	18	9
Lottery Annuities	125,317	12	4			
TOTAL Terminable Annuities				261,524	18	10
Interest on Exchequer Bills		157	19	1		
Interest on Loans in anticipation of Duties, &c.	323,148	12	6			
TOTAL Unfunded Debt				323,306	11	7
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	651,304	9	2
CIVIL GOVERNMENT, viz. :						
H. M.'s Privy Purse, including 24,571 £. 5 s. 4 d. to the Earl of Portland, for Purchase of Fee Farm Rents	61,571	5	4			
H. M.'s Household	206,438	12	8			
Works and Gardens	62,216	-	-			
Pensions and Annuities :						
Queen Dowager (out of Hereditary Gross Revenues)	6,104	17	7			
Prince and Princess of Denmark (ditto)	51,000	-	-			
Other Civil List Pensions and Annuities (including 15,277 £. 13 s. 9 d. paid out of Hereditary Gross Revenues)	42,046	17	8			
Late Queen's Servants, Debts, &c.	99,151	15	3			
Relief of French Protestants	53,846	8	3			
Royal Bounty	15,000	-	-			
Secret Service	23,759	13	10			
Fees and Salaries	35,233	5	-			
British Ministers Abroad	56,469	9	10			
Contingent and Miscellaneous Charges, Civil List, including 26,950 £. for apprehending divers Conspirators	32,945	3	1			
TOTAL Civil List	700,037	16	-			
Mint Expenses	13,200	-	-			
TOTAL CIVIL GOVERNMENT				713,237	16	-
ARMY SERVICES	1,748,980	17	5			
NAVY SERVICES	1,922,451	8	1			
ORDNANCE SERVICES	252,856	13	1			
Difference of Amount of Old clipt Money and Net Produce of New Money, between 22d January 1696 and Michaelmas 1696				3,924,288	18	7
New Money paid to Commissioners of Excise, part of Produce of old hammered Money (repaid in year ending Michaelmas 1697)				2,599,797	14	10
New Money paid to Treasurer of Navy, part Produce of 109,084 £. 2 s. 1 d., clipt Money, to be applied for Service of Navy				56,988	11	5
TOTAL EXPENDITURE				52,256	6	7
				7,997,873	16	7
Issued to Pay off Exchequer Bills	85,420	2	10			
Issued to Pay off Loans in anticipation of Duties	1,592,757	15	5			
TOTAL applied to REDUCTION of DEBT				1,678,177	18	3
BALANCES in the Exchequer on 29th September 1696	-	-	-	807,204	3	-
	£.			10,483,255	17	10

(8 & 9 Will. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1696 - - - - -	-	-	-	807,204	3	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	719,116	4	11			
Excise - - - - -	1,077,654	4	10			
Stamps - - - - -	47,379	2	6			
Post Office - - - - -	58,672	7	-			
Land and Assessed Taxes, &c., Duties on Pensions, Offices, Personal Estates, &c. (including Duties on Marriages, Births, and Burials, 26,179 <i>l.</i> 3 <i>s.</i> 1 <i>d.</i>)	972,376	17	5			
Poll Taxes - - - - -	212,126	16	10			
Crown Lands - - - - -	1,671	13	3			
MISCELLANEOUS, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	12,868	13	4			
Fine for Parker's Estate, executed for Murder - - -	5,000	-	-			
Other small Branches and Casualties - - - - -	3,682	6	-			
Imprest Money repaid, including 56,988 <i>l.</i> 11 <i>s.</i> 5 <i>d.</i> from Commissioners of Excise, New Money, Proceeds of old clipt Money issued to them in Year ended 29th September 1696 - - - - -	61,992	8	11			
Balance of New Money received back from the Mint, beyond the Amount of old clipt Money sent within the same period to be recoined - - - - -	125,900	6	6			
				209,443	14	9
TOTAL NET INCOME - - - - -				3,298,441	1	6
OTHER RECEIPTS, viz.:						
Raised by further Contributions for converting Exchequer Life Annuities into Long Annuities, per 6 & 7 Will. 3, c. 5, and 7 & 8 Will. 3, c. 2 -				17,672	14	4
„ by Contributions for Malt Lottery Tickets, bearing Interest at 2½ <i>d.</i> per cent. per diem, or a better chance, per 8 & 9 Will. 3, c. 22 - - - - -	£.	s.	d.	1,217,479	14	11
and by Issue of Malt Lottery Tickets, per ditto - - - - -	1,200,000	-	-			
„ by Issue of Exchequer Bills, at 3 <i>d.</i> per cent. per diem, per 7 & 8 Will. 3, c. 31 - - - - -	12,465	-	-	2,278,310	-	-
„ by Issue of Exchequer Bills, at 5 <i>d.</i> per cent. per diem, per 8 Will. 3, c. 6, &c. - - - - -	2,265,845	-	-			
„ by Loans in anticipation of Duties, &c., including 982,468 <i>l.</i> 3 <i>s.</i> 1 <i>d.</i> by Tallies of fictitious Loans - - - - -	3,156,728	3	4			
TOTAL raised by CREATION of DEBT - - - - -				6,670,190	12	7
	£.			10,775,835	17	1

into and Issues from the Exchequer, &c., in the Year ended 29th September 1697.

(8 & 9 Will. III.)

INTEREST and MANAGEMENT of the PUBLIC DEBT:										£.	s. d.	£.	s. d.
Bank of England, on their Annuity of 100,000 <i>l.</i> at 8 <i>l.</i> per cent, including Management, 4,000 <i>l.</i>	-	-	-	-	-	-	-	-	-	126,691	8 10		
TOTAL Funded Debt	-	-	-	-	-	-	-	-	-			126,691	8 10
Exchequer Annuities	-	-	-	-	-	-	-	-	-	149,742	6 7		
Lottery Annuities	-	-	-	-	-	-	-	-	-	133,731	10 10		
TOTAL Terminable Annuities	-	-	-	-	-	-	-	-	-			283,473	17 5
Interest and Circulation of Exchequer Bills	-	-	-	-	-	-	-	-	-	48,574	12 7		
Interest on Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	-	685,612	9 10		
TOTAL Unfunded Debt	-	-	-	-	-	-	-	-	-			634,187	2 5
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	-	-	-	-	-	1,044,352	8 8
CIVIL GOVERNMENT:													
Privy Purse	-	-	-	-	-	-	-	-	-	61,000	- -		
H. M.'s Household	-	-	-	-	-	-	-	-	-	252,606	1 9		
Works and Gardens	-	-	-	-	-	-	-	-	-	38,271	14 1		
Pensions and Annuities:										£.	s. d.		
Queen Dowager (including 3,052 <i>l.</i> 8 <i>s.</i> 9 <i>d.</i> out of Gross Revenues)	-	-	-	-	-	-	-	-	-	21,367	1 10		
Prince and Princess of Denmark (out of Gross Revenues)	-	-	-	-	-	-	-	-	-	50,000	- -		
Other Civil List Pensions and Annuities (including 22,900 <i>l.</i> paid out of Gross Revenues)	-	-	-	-	-	-	-	-	-	53,438	15 10		
												124,805	17 8
Late Queen's Servants and Charities	-	-	-	-	-	-	-	-	-	34,684	- -		
Relief of French Protestants	-	-	-	-	-	-	-	-	-	15,000	- -		
Royal Bounty	-	-	-	-	-	-	-	-	-	13,988	14 -		
Secret Service	-	-	-	-	-	-	-	-	-	44,683	1 5		
Fees and Salaries	-	-	-	-	-	-	-	-	-	73,939	19 5		
British Ministers Abroad	-	-	-	-	-	-	-	-	-	47,146	13 4		
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	-	-	-	-	39,445	19 11		
TOTAL Civil List	-	-	-	-	-	-	-	-	-	745,572	1 7		
Mint Expenses	-	-	-	-	-	-	-	-	-	120,606	5 -		
For H. M.'s Special Service	-	-	-	-	-	-	-	-	-	5,200	- -		
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	-	-	-			871,378	6 7
ARMY SERVICES	-	-	-	-	-	-	-	-	-	2,646,083	7 -		
NAVY SERVICES	-	-	-	-	-	-	-	-	-	2,821,931	6 2		
ORDNANCE SERVICES	-	-	-	-	-	-	-	-	-	520,568	10 10		
												5,988,583	4 -
New Money paid to Treasurer of Navy, in further part produce of 109,084 <i>l.</i> 2 <i>s.</i> 1 <i>d.</i> clipt Money, brought to the Exchequer to be recoined and to be applied for Service of the Navy (<i>vide</i> p. 14)	-	-	-	-	-	-	-	-	-	4,372	6 6		
New Money paid to Paymaster of Forces, Produce of 13,000 <i>l.</i> , clipt Money	-	-	-	-	-	-	-	-	-	6,491	16 9		
												10,864	3 3
TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	-	-	-	7,915,178	2 6
Issued to Pay off Exchequer Bills	-	-	-	-	-	-	-	-	-	398,685	- -		
Issued to Pay off Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	-	2,170,571	4 1		
TOTAL applied to REDUCTION of DEBT	-	-	-	-	-	-	-	-	-			2,569,256	4 1
BALANCES in the Exchequer on 29th September 1697	-	-	-	-	-	-	-	-	-	-	-	291,401	10 6
										£.		10,775,835	17 1

(9 & 10 Will. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1697 - - - - -	-	-	-	291,401	10	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,133,385	19	8			
Excise - - - - -	1,864,561	9	10			
Stamps - - - - -	64,833	12	2			
Post Office - - - - -	62,662	11	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including Duties on Marriages, Births, and Burials, 31,940 <i>l.</i> 1 <i>s.</i> 10 <i>d.</i>) - - - - -	1,508,077	15	6			
Poll Taxes - - - - -	330,018	3	-			
Crown Lands (including Sale of Fee Farm Rents, 36,911 <i>l.</i> 19 <i>s.</i> and Duchy of Cornwall, 600 <i>l.</i>) - - - - -	41,692	5	6			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	15,380	4	7			
Other small Branches and Casualties - - - - -	3,576	1	8			
Imprest Money repaid - - - - -	1,915	-	-			
Balance of New Money received back from the Mint beyond the Amount of old clipt Money sent within the same period to be recoined - - - - -	51,998	11	7			
	72,869	17	10			
TOTAL NET INCOME - - - - -				4,578,101	14	6
OTHER RECEIPTS, viz.:						
Raised by Loan from the East India Company, in part of 2,000,000 <i>l.</i> , at 8 <i>l.</i> per cent. per annum, from 29 September 1698, per 9 & 10 Will. 3, c. 44, by Tallies of anticipation - - - - -	853,402	3	1			
„ by further Contributions for converting Exchequer Life Annuities into Long Annuities, per 6 & 7 Will. 3, c. 5, and 9 & 10 Will. 3, c. 24, including 221,724 <i>l.</i> 10 <i>s.</i> 2 <i>d.</i> by Tallies of Loan issued to the Paymaster of the Forces fictitiously - - - - -	248,804	10	2			
„ by issue of Exchequer Bills - - - - -	434,145	-	-			
„ by Loans in anticipation of Duties, &c. (including 165,368 <i>l.</i> 8 <i>s.</i> 5 <i>d.</i> , in Tallies of fictitious Loans - - - - -	1,757,026	2	3			
TOTAL raised by CREATION of DEBT - - - - -				3,293,377	15	6
	£.			8,162,881	-	6

into and Issues from the Exchequer, &c., in the Year ended 29th September 1698.

(9 & 10 Will. III.)

	£.	s.	d.	£.	s.	d.
INTEREST and MANAGEMENT of the PUBLIC DEBT :						
Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent., including Management, 4,000 <i>l.</i> - - - - -	186,063	12	8			
TOTAL Funded Debt - - - - -				186,063	12	8
Exchequer Annuities, including Management, 1,375 <i>l.</i> 7 <i>s.</i> 8 <i>d.</i> - - -	199,749	2	9			
Lottery Annuities - - - - -	269,236	10	-			
TOTAL Terminable Annuities - - - - -				468,985	12	9
Interest, and Circulation of Exchequer Bills - - - - -	113,332	15	4			
Interest on Loans in anticipation of Duties, &c. - - - - -	698,909	17	5			
TOTAL Unfunded Debt - - - - -				812,242	12	9
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	1,467,291	18	2
CIVIL GOVERNMENT :						
Privy Purse (including purchase of Fee Farm Rent, 33,600 <i>l.</i>) - - -	43,600	-	-			
H. M.'s Household - - - - -	90,963	6	3			
Works and Gardens - - - - -	5,847	19	8			
Pensions and Annuities :						
Prince and Princess of Denmark (out of Gross Revenues) 50,000 - -	50,000	-	-			
Other Civil List Pensions and Annuities (including 18,835 <i>l.</i> paid out of Gross Revenues) - - -	46,694	8	11			
	96,694	8	11			
Royal Bounty - - - - -	10,650	13	-			
Secret Service - - - - -	29,412	5	11			
Fees and Salaries - - - - -	55,000	7	4			
British Ministers Abroad - - - - -	15,437	16	9			
Contingent and Miscellaneous Charges, Civil List - - - - -	27,175	6	6			
TOTAL Civil List - - - - -	374,782	4	4			
Mint Expenses - - - - -	11,922	15	10			
Treasurer of Greenwich Hospital, Fines on Smugglers - - -	500	-	-			
Recompense to several Persons for Plate brought to the Mint to be coined -	3,846	17	9			
TOTAL CIVIL GOVERNMENT - - - - -				391,051	17	11
ARMY SERVICES - - - - -	1,342,706	16	3			
NAVY SERVICES - - - - -	877,495	1	7			
ORDNANCE SERVICES - - - - -	48,668	2	2			
				2,268,870	-	-
TOTAL EXPENDITURE - - - - -	-	-	-	4,127,213	16	1
Issued to pay off Lottery Tickets charged on Malt, with Interest at the Rate of 2½ <i>d.</i> per cent. per diem - - - - -	323,000	-	-			
Ditto - - Exchequer Bills - - - - -	816,907	-	-			
Ditto - - Loans in anticipation of Duties, &c. (including Tallies charged on Revenues of Excise and Post Office, 450,000 <i>l.</i>) - -	2,625,248	15	9			
TOTAL applied to REDUCTION of DEBT - - - - -				3,765,155	15	9
BALANCES in the Exchequer on 29th September 1698 - - - - -	-	-	-	270,511	8	8
	£.			8,162,861	-	6

(10 & 11 Will. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1698 - - - - -	-	-	-	270,511	8	8
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,471,784	14	8			
Excise - - - - -	1,412,955	7	1			
Stamps - - - - -	95,316	10	2			
Post Office - - - - -	75,133	4	5			
Land and Assessed Taxes, and Duties on Pensions, Offices and Personal Estates (including Duties of Marriages, Births and Burials, 66,635 <i>l.</i> 0 <i>s.</i> 9 <i>d.</i>)	1,577,968	13	2			
Poll Taxes - - - - -	337,727	2	4			
Crown Lands - - - - -	13,304	10	7			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	19,371	7	10			
Other Small Branches of the Hereditary Revenue -	2,494	6	1			
Fines on Smugglers - - - - -	19,000	-	-			
Imprest Money repaid, viz.:						
Master of the Mint, Overplus of Old Money recoined during this Year -	6,629	16	-			
By sundry Public Accountants -	6,458	2	2			
By ditto, in Exchequer Bills delivered back and cancelled - -	125,667	17	1			
	138,755	15	3			
				179,621	9	2
TOTAL NET INCOME - - - - -				5,163,811	11	7
OTHER RECEIPTS, viz.:						
Raised by Loan from the East India Company, in further part of 2,000,000 <i>l.</i> , per 9 & 10 Will. 3, c. 44, by Tallies of anticipation - - -	1,001,001	1	10			
„ by further Contribution for converting Exchequer Life Annuities into Long Annuities, per 6 & 7 Will. 3, c. 5, and 9 & 10 Will. 3, c. 24 -	224	-	-			
„ by Loans in anticipation of Duties, &c. - - - - -	1,878,400	17	2			
TOTAL raised by CREATION of DEBT - - - - -				2,879,625	19	-
	£.			8,313,048	19	3

into and Issues from the Exchequer, &c., in the Year ended 29th September 1699.

(10 & 11 Will. III.)

	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						
Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent., including Management, 4,000 <i>l.</i> - - - - -	130,148	-	8			
East India Company, on their Annuity of 160,000 <i>l.</i> , at 8 <i>l.</i> per cent. - -	113,216	8	6			
TOTAL Funded Debt - - - - -				243,364	9	2
Exchequer Annuities, including Management, 1,125 <i>l.</i> - - - - -	161,157	14	3			
Lottery Annuities - - - - -	144,020	-	-			
TOTAL Terminable Annuities - - - - -				305,177	14	3
Interest and Circulation of Exchequer Bills - - - - -	158,761	2	5			
Interest on Loans in anticipation of Duties, &c. - - - - -	739,608	9	10			
TOTAL Unfunded Debt - - - - -				898,369	12	3
Discount for prompt Payment on Loan of 2,000,000 <i>l.</i> from the East India Company, including 20,000 <i>l.</i> , allowance of 1 <i>l.</i> per cent. - - - - -	20,863	5	10			
Charges of receiving 2,000,000 <i>l.</i> Loan from the East India Company - -	16,000	-	-			
				36,863	5	10
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				1,483,775	1	6
CIVIL GOVERNMENT, viz.:						
Privy Purse - - - - -	57,200	-	-			
H. M.'s Household - - - - -	286,846	16	11			
Works and Gardens - - - - -	41,224	12	11			
Pensions and Annuities, viz.:						
Queen Dowager (including 9,157 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> out of Gross Revenues) - - - - -	24,419	10	7			
Prince and Princess of Denmark (out of Gross Revenues) - - - - -	50,000	-	-			
Duke of Gloucester - - - - -	18,750	-	-			
Other Civil List Pensions and Annuities (including 23,064 <i>l.</i> 13 <i>s.</i> 1 <i>d.</i> paid out of Gross Revenues) - - - - -	60,696	14	8			
	153,866	4	10			
Late Queen's Servants, Charities, and Maids of Honour - - - - -	27,779	7	2			
French Protestants - - - - -	15,000	-	-			
Royal Bounty - - - - -	22,593	16	8			
Secret Service - - - - -	35,083	17	3			
Fees and Salaries - - - - -	76,611	19	-			
British Ministers Abroad - - - - -	71,246	6	8			
Contingent and Miscellaneous Charges, Civil List, including 7,000 <i>l.</i> in part of H. M.'s Subscription to 2,000,000 <i>l.</i> Loan from the East India Company -	68,362	6	7			
TOTAL Civil List - - - - -	855,815	8	-			
Mint Expenses - - - - -	35,225	17	7			
Treasurer of Greenwich Hospital, Fines on Smugglers - - - - -	19,000	-	-			
Commissioners for Inspecting Forfeited Estates in Ireland - - - - -	3,000	-	-			
TOTAL CIVIL GOVERNMENT - - - - -				913,041	5	7
ARMY SERVICES - - - - -	1,017,921	3	6			
NAVY SERVICES - - - - -	1,232,065	19	11			
ORDNANCE SERVICES - - - - -	43,956	-	2			
				2,293,943	3	7
TOTAL EXPENDITURE - - - - -				4,690,759	10	8
Issued to Pay off Lottery Tickets charged on Malt, with Interest at the Rate of 2½ <i>d.</i> per cent. per diem - - - - -						
	331,000	-	-			
Ditto - - Exchequer Bills - - - - -	573,938	7	5			
Ditto - - Loans in anticipation of Duties, &c. (including Tallie charged on Revenues of Excise and Post Office, 28,438 <i>l.</i> 15 <i>s.</i> 5 <i>d.</i>) -	2,291,441	6	9			
TOTAL applied to REDUCTION of DEBT - - - - -				3,196,379	14	2
BALANCES in the Exchequer on 29th September 1699 - - - - -				426,809	14	5
	£.			8,313,948	19	3

(11 & 12 Will. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1699 - - - - -	-	-	-	426,809	14	3
NET RECEIPTS of Public Income, deducting Drawbacks, &c, and Charges of Collection and Management, viz. :						
Customs - - - - -	1,523,334	16	6			
Excise - - - - -	1,030,407	17	9			
Stamps - - - - -	89,349	11	5			
Post Office - - - - -	77,384	5	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and including Duties on Marriages, Births and Burials, 33,197 <i>l.</i> 19 <i>s.</i> 10 <i>d.</i> - - - - -	1,483,107	13	4			
Poll Taxes - - - - -	27,418	8	-			
Crown Lands, including Duchy of Cornwall, 200 <i>l.</i> - - - - -	7,494	7	11			
Miscellaneous, viz. :	£.	s.	d.			
First Fruits and Tenths - - - - -	14,689	7	4			
African Company for King's Share of Prizes - - - - -	1,612	10	-			
Other Small Branches - - - - -	3,838	13	10			
Imprest Money repaid - - - - -	£.	s.	d.			
3,061	6	-				
Ditto in Exchequer Bills, delivered back to be cancelled - - - - -	82,087	18	8			
	85,149	4	8			
				105,289	15	10
TOTAL NET INCOME - - - - -						
				4,343,786	15	10
OTHER RECEIPTS, viz. :						
Raised by Loan, in further part of 2,000,000 <i>l.</i> , from the East India Company, per 9 & 10 Will. 3, c. 44, by Tallies in anticipation - - - - -	27,526	13	-			
„ further Contributions for converting Exchequer Life Annuities into Long Annuities, per 6 & 7 Will. 3, c. 5, and 11 & 12 Will. 3, c. 3 - - - - -	59,580	-	-			
„ Loans in anticipation of Duties, &c. - - - - -	1,028,173	2	10			
TOTAL raised by CREATION of DEBT - - - - -						
				1,115,284	15	10
	£.			5,885,881	6	1

into and Issues from the Exchequer, &c., in the Year ended 29th September 1700.

(11 & 12 Will. III.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						
Bank of England, on their Annuity of 100,000 <i>l.</i> at 8 <i>l.</i> per cent., including Management, 4,000 <i>l.</i>	92,925	17	8			
East India Company, on their Annuity of 160,000 <i>l.</i> , at 8 <i>l.</i> per cent.	124,921	15	11			
TOTAL Funded Debt				217,847	13	7
Exchequer Annuities, including Management, 1,826 <i>l.</i> 11 <i>s.</i> 2 <i>d.</i>	194,178	8	3			
Lottery Annuities	136,860	-	-			
TOTAL Terminable Annuities				331,038	8	3
Interest and Circulation of Exchequer Bills	67,767	5	-			
Interest on Loans, in anticipation of Duties, &c.	633,094	12	3			
TOTAL Unfunded Debt				700,861	17	3
Further Discount on prompt Payment of Loan of 2,000,000 <i>l.</i> from the East India Company	-	-	-	1,135	18	8
TOTAL INTEREST, &c. of PUBLIC DEBT				1,250,883	17	9
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse	42,600	-	-			
H. M.'s Household	170,552	5	7			
Works and Gardens	63,054	9	8			
Pensions and Annuities, viz.:						
Queen Dowager (out of Gross Revenues)	12,209	15	2			
Prince and Princess of Denmark (ditto)	50,000	-	-			
Representatives of late Duke of Gloucester	15,000	-	-			
Other Civil List Pensions and Annuities (including 20,272 <i>l.</i> 12 <i>s.</i> paid out of Gross Revenues)	56,324	13	-			
	133,534	8	2			
Late Queen's Treasurer	17,531	4	2			
French Protestants	15,000	-	-			
Royal Bounty	14,813	12	-			
Secret Service	51,291	11	-			
Fees and Salaries	74,689	3	1			
British Ministers Abroad	34,625	9	-			
Contingent and Miscellaneous Charges, Civil List, including 3,000 <i>l.</i> in full of H. M.'s Subscription to 2,000,000 <i>l.</i> Loan from the East India Company	65,125	19	10			
TOTAL Civil List	682,818	2	6			
Mint Expenses	12,163	16	8			
Salaries of Commissioners of Public Accounts	2,000	-	-			
Commissioners of inspecting Forfeited Estates in Ireland, Discount on Tally for 3,000 <i>l.</i> imprested to them in 1699	133	15	-			
Tellers of the Exchequer, loss sustained by Re-issue of Gold Coin	2,229	18	3			
TOTAL CIVIL GOVERNMENT				699,345	12	5
ARMY SERVICES	359,333	17	3			
NAVY SERVICES	818,659	5	10			
ORDNANCE SERVICES	72,994	17	7			
				1,250,988	-	8
TOTAL EXPENDITURE				3,201,217	10	10
Issued to Pay off Lottery Tickets charged on Malt, with Interest at 2½ <i>d.</i> per cent. per diem	57,100	-	-			
Ditto - Exchequer Bills	257,732	18	8			
Ditto - Loans on anticipation of Duties, &c.	2,045,485	18	1			
TOTAL applied to REDUCTION of DEBT				2,360,318	16	9
BALANCES in the Exchequer on 29th September 1700				324,344	18	6
	£.			5,885,881	6	1

(12 & 13 Will. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1700 - - - - -	-	-	-	324,344	18	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,582,746	18	8			
Excise - - - - -	985,625	17	7			
Stamps - - - - -	93,733	3	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including Duties on Marriages, Births, and Burials, 44,102 <i>l.</i> 17 <i>s.</i> 3 <i>d.</i>) - - - - -	991,406	17	9			
Poll Taxes - - - - -	14,814	18	5			
Post Office - - - - -	75,258	9	3			
Crown Lands - - - - -	2,540	4	2			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,465	7	9			
Other small Branches of the Hereditary Revenue - - - - -	4,273	13	3			
Imprest Money repaid - - - - -	4,384	10	11			
Old Money Recoined - - - - -	128	3	9			
				23,251	15	8
TOTAL NET INCOME - - - - -				3,769,378	5	3
OTHER RECEIPTS, viz.:						
Raised by Loans in anticipation of Duties, &c. - - - - -	2,064,937	5	2			
TOTAL raised by CREATION of DEBT - - - - -				2,064,937	5	2
	£.			6,158,660	8	11

into and Issues from the Exchequer, &c., in the Year ended 29th September 1701.

(12 & 13 Will. III.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
Bank of England, on their Annuity of 100,000 <i>l.</i> at 8 <i>l.</i> per cent. - - -	96,378	18	1			
East India Company, on their Annuity of 160,000 <i>l.</i> , at 8 <i>l.</i> per cent. - - -	124,717	13	6			
Bankers' Annuities - - - - -	466	1	7			
TOTAL Funded Debt - - - - -				221,562	13	2
Exchequer Annuities (including Management, 2,207 <i>l.</i> 4 <i>s.</i> 9 <i>d.</i>) - - -	166,646	18	2			
Lottery Annuities - - - - -	137,570	-	-			
TOTAL Terminable Annuities - - - - -				304,216	18	2
Interest and Circulation of Exchequer Bills - - - - -	90,478	2	7			
Interest on Lottery Tickets charged on Malt Duties (for seven Quarters) - -	37,788	1	-			
Interest on Loans in anticipation of Duties, &c. - - - - -	546,305	10	1			
TOTAL Unfunded Debt - - - - -				674,571	13	8
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	1,200,351	5	-
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse - - - - -	41,000	-	-			
H. M.'s Household - - - - -	202,899	9	8			
Works and Gardens - - - - -	53,711	18	9			
Pensions and Annuities, viz.:						
	£.	s.	d.			
The Queen Dowager - - - - (out of Gross Revenues)	12,209	15	2			
Prince and Princess of Denmark (- - - ditto - -)	50,000	-	-			
Late Duke of Gloucester - - - - -	3,750	-	-			
Other Civil List Pensions and Annuities (including 25,800 <i>l.</i> paid out of Gross Revenues) - - -	60,614	19	2			
				126,574	14	4
Late Queen's Treasurer - - - - -	23,572	5	11			
French Protestants - - - - -	15,000	-	-			
Royal Bounty - - - - -	11,644	17	7			
Secret Service - - - - -	55,768	15	-			
Fees and Salaries - - - - -	77,241	7	-			
British Ministers Abroad - - - - -	38,615	10	11			
Contingent and Miscellaneous Charges, Civil List - - -	42,184	2	4			
TOTAL Civil List - - - - -				688,213	1	6
Mint Expenses - - - - -	13,787	18	11			
Commissioners of Public Accounts - - - - -	1,500	-	-			
TOTAL CIVIL GOVERNMENT - - - - -				703,501	-	5
ARMY SERVICES - - - - -	442,124	19	7			
NAVY SERVICES - - - - -	1,046,397	5	-			
ORDNANCE SERVICES - - - - -	49,940	15	5			
				1,538,463	-	-
TOTAL EXPENDITURE - - - - -	-	-	-	3,442,315	5	5
Issued to Pay off Lottery Tickets Charged on Malt, with Interest at the rate of 2½ <i>d.</i>						
per cent. per diem - - - - -	10,704	5	-			
Ditto - - Exchequer Bills - - - - -	297,780	-	-			
Ditto - - Loans in anticipation of Duties, &c. - - -	1,952,726	16	2			
TOTAL applied to REDUCTION of DEBT - - - - -				2,261,211	1	2
BALANCES in the Exchequer on 29th September 1701 - - - - -	-	-	-	455,134	2	4
	£.			6,158,660	8	11

13 Will. III. and 1 Anne.) NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1701	-	-	-	455,134	2	4
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	1,469,250	12	7			
Excise	1,396,237	14	3			
Stamps	94,170	1	3			
Post Office	79,150	15	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including Duties on Marriages, Births, and Burials, 45,217 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i>)	1,771,797	16	9			
Poll Taxes	15,845	16	2			
Crown Lands	1,444	1	4			
Miscellaneous, viz.:						
First Fruits and Tenths	11,166	3	10			
Sale of Stock of His late Majesty in East India Loan	13,560	7	6			
Other small Branches and Casualties	3,044	-	4			
Imprest Monies repaid	13,423	12	5			
				41,194	4	1
TOTAL NET INCOME				4,869,091	1	8
OTHER RECEIPTS, viz.:						
Raised by Loan, in further part of 2,000,000 <i>l.</i> from the East India Company, per Act 9 & 10 Will. 3, c. 44				483	11	1
Raised by Loans, in anticipation of Duties, &c., including 500,000 <i>l.</i> on Tallies	3,295,436	6	3			
TOTAL raised by CREATION of DEBT				3,295,919	17	4
				£.	8,620,145	1 4

into and Issues from the Exchequer, &c., in the Year ended 29th September 1702. (13 Will. III. and 1 Anne.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent.	-	-	111,390	8	-	
East India Company, on their Annuity of 160,000 <i>l.</i> , at 8 <i>l.</i> per cent.	-	-	144,779	16	4	
TOTAL Funded Debt	-	-				256,170 4 4
Exchequer Annuities, including Management, 1,769 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>	-	-	162,907	12	-	
Lottery Annuities	-	-	151,800	-	-	
TOTAL Terminable Annuities	-	-				314,707 12 -
Interest and Circulation of Exchequer Bills	-	-	38,333	4	6	
Interest on Lottery Tickets charged on Malt Duties, including Management, 750 <i>l.</i> 17 <i>s.</i> 3 <i>d.</i>	-	-	42,626	15	10	
Interest on Loans in anticipation of Duties, &c.	-	-	522,379	15	11	
TOTAL Unfunded Debt	-	-				603,339 16 3
TOTAL INTEREST, &c., of PUBLIC DEBT	-	-	-	-	-	1,174,217 12 7
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse	-	-	23,900	-	-	
H. M.'s Household	-	-	151,049	11	1	
Works and Gardens	-	-	26,574	17	3	
Pensions and Annuities, viz.:						
Queen Dowager (out of Gross Revenues)	£.	s.	d.			
Prince and Princess of Denmark (- ditto -)	12,209	15	2			
Other Civil List Pensions and Annuities (including 28,950 <i>l.</i> paid out of Gross Revenues)	40,000	-	-			
	53,710	10	10			
			105,920	6	-	
Late Queen's Treasurer	-	-	10,335	10	4	
French Protestants	-	-	15,000	-	-	
Royal Bounty	-	-	10,517	17	8	
Secret Service	-	-	46,025	7	10	
Fees and Salaries	-	-	57,530	16	1	
British Ministers Abroad	-	-	30,721	11	3	
Contingent and Miscellaneous Charges, Civil List	-	-	30,754	16	2	
TOTAL Civil List	-	-	508,330	13	8	
Mint Expenses	-	-	8,272	14	9	
Sheriffs' Convictions	-	-	597	4	2	
Dutch Ambassador, for Charges on Repaying Money to the States	-	-	200	-	-	
Commissioners of Public Accounts	-	-	5,375	-	-	
TOTAL CIVIL GOVERNMENT	-	-				522,775 12 7
ARMY SERVICES	-	-	1,101,860	18	-	
NAVY SERVICES (including Tallies of Loan, without Interest, undisposed of, 500,000 <i>l.</i>)	-	-	2,094,431	18	7	
ORDNANCE SERVICES	-	-	116,732	10	9	
TOTAL EXPENDITURE	-	-				3,313,025 7 4
Issued to Pay off Exchequer Bills	-	-	97,674	11	3	
Ditto - Lottery Tickets charged on Malt, bearing Interest at 2½ <i>d.</i> per cent. per diem	-	-	550	-	-	
Ditto - Loans in anticipation of Duties, &c.	-	-	2,983,013	1	1	
TOTAL applied to REDUCTION of DEBT	-	-				3,081,237 12 4
BALANCES in the Exchequer on 29th September 1702	-	-	-	-	-	528,888 16 6
			£.			8,620,145 1 4

(1 & 2 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1702 - - - - -	-	-	-	528,888	16	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,575,614	2	3			
Excise - - - - -	1,750,024	9	-			
Stamps - - - - -	89,376	2	11			
Post Office - - - - -	66,271	3	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including Duties on Marriages, Births, and Burials, 45,112 <i>l.</i> 3 <i>s.</i> 11 <i>d.</i>) -	1,954,253	11	3			
Poll Taxes - - - - -	3,658	14	8			
Crown Lands (including Duchy of Cornwall, 3,133 <i>l.</i> 1 <i>s.</i> 3 <i>d.</i> - - -	7,600	19	11			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	12,955	7	3			
Other small Branches of the Hereditary Revenue - - -	3,930	9	2			
Imprest Moneys Repaid - - - - -	2,067	5	4			
Her Majesty's Share of Prizes - - - - -	92,205	16	5			
Salvage Money and other Perquisites of the Admiralty -	3,195	12	6			
				114,354	10	8
TOTAL NET INCOME - - - - -				5,561,153	14	6
OTHER RECEIPTS, viz.:						
Raised by Contributions for Long Annuities for 99 years, from 25th January 1702, per 1 Anne, stat. 2, c. 5., in lieu of 5,842 <i>l.</i> Exchequer Life Annuities lapsed - - - - -	87,630	-	-			
„ by Loans in anticipation of Duties, &c., viz.:	£.	s.	d.			
In Tallies of Pro,* on Malt Duties - - -	228,490	14	8			
Ditto of Fictitious Loans - - -	1,200,000	-	-			
In Money - - - - -	1,906,689	16	-			
				3,335,180	10	8
TOTAL raised by CREATION of DEBT - - - - -				3,422,810	10	8
	£.			9,512,853	1	8

* A very ancient mode of anticipating revenue, distinct from the ordinary practice of borrowing, was by the issue of Tallies of Pro. They were instruments of payment, and, in fact, formal assignments of specified amounts of anticipated revenue. They are distinguishable from the Tallies of Acquittance, which were instruments of receipt, and were sometimes called Tallies of Sol (*see* page 56). The Tallies of fictitious Loans were Tallies or acquittances for Sums not actually, but supposed to have been raised by Loan, and received into the Exchequer, which Tallies were made out and issued for Public Services in the same manner as Tallies of Pro. (*See* Comm. Pap., No. 443, of 1858, pp. 88 and 100-1.)

into and Issues from the Exchequer, &c., in the Year ended 29th September 1703.

(1 & 2 Anne.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per Cent. - - -	105,928	15	2			
East India Company, on account of their Annuity of 160,000 <i>l.</i> , at 8 <i>l.</i> per cent. - - - - -	179,472	10	8			
TOTAL Funded Debt - - - - -				285,401	5	10
Exchequer Annuities (including Management, 1,792 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i>) - - -	166,445	3	11			
Lottery Annuities - - - - -	140,400	-	-			
TOTAL Terminable Annuities - - - - -				306,845	3	11
Interest and Circulation of Exchequer Bills - - - - -	20,209	8	-			
Interest on Loans in anticipation of Duties, &c. - - - - -	429,442	3	7			
TOTAL Unfunded Debt - - - - -				449,651	11	7
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	1,041,898	1	4
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse - - - - -	26,600	-	-			
H. M.'s Household - - - - -	184,057	5	9			
Works and Gardens - - - - -	34,544	17	10			
Pensions and Annuities:						
Queen Dowager - (out of Gross Revenues) - - -	12,209	15	2			
Prince of Denmark (- - ditto - -) - - -	50,000	-	-			
Other Civil List Pensions and Annuities (including 29,925 <i>l.</i> paid out of Gross Revenues) - - - - -	66,425	19	2			
	128,635	14	4			
Late Queen's Treasurer, for Charities established by Her Majesty - - -	11,884	5	8			
French Protestants - - - - -	15,000	-	-			
Royal Bounty - - - - -	14,938	19	8			
Secret Service - - - - -	24,097	14	8			
Fees and Salaries - - - - -	89,349	3	1			
British Ministers Abroad - - - - -	40,063	9	6			
Contingent and Miscellaneous Charges, Civil List (including Coronation Medals, 2,485 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>) - - - - -	20,659	12	9			
TOTAL Civil List - - - - -	589,831	3	3			
Mint Expenses - - - - -	3,486	14	4			
Salaries in West India Islands, and Pensions, out of 4½ per cent. Duty - -	1,750	-	-			
Tally Court Officers, Rewards for Tallies struck without Payment of Fees -	376	7	2			
Commissioners of Public Accounts - - - - -	8,262	10	-			
Expenses of Exchequer Bills - - - - -	870	19	11			
TOTAL CIVIL GOVERNMENT - - - - -				604,577	14	8
ARMY SERVICES (including Balance of Tallies undisposed of, 100,455 <i>l.</i> 9 <i>s.</i>) - -	1,769,723	15	4			
NAVY SERVICES (- - ditto - - - - ditto - - 241,684 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i>) - -	1,723,537	15	-			
ORDNANCE SERVICES - - - - -	173,169	13	3			
				3,666,431	3	7
TOTAL EXPENDITURE - - - - -	-	-	-	5,312,906	19	7
Issued to Pay off Exchequer Bills - - - - -	13,920	-	-			
Issued to Pay off Loans in anticipation of Duties, &c. - - - - -	3,655,806	18	8			
TOTAL applied to REDUCTION of DEBT - - - - -				3,669,726	18	8
BALANCES in the Exchequer on 29th September 1703 - - - - -	-	-	-	530,219	3	5
	£			9,512,853	1	8

(2 & 3 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1703 - - - - -	-	-	-	530,219	3	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,554,216	9	-			
Excise - - - - -	1,657,118	11	8			
Stamps - - - - -	93,522	11	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including Duties on Marriages, Births, and Burials, 40,312 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i>)	1,914,454	18	2			
Poll Taxes - - - - -	767	2	-			
Post office - - - - -	66,420	17	1			
Crown Lands { (Including Duchy of Cornwall, 4,017 <i>l.</i> 2 <i>s.</i> 5 <i>d.</i> - - - - -) { And Sales of Queen's Tin, 586 <i>l.</i> 1 <i>s.</i> - - - - - }	10,691	12	7			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	16,295	-	4			
Other small Branches of the Hereditary Revenue } (Including Temporalities of St. David's, 200 <i>l.</i>) - - -	5,209	2	5			
Imprest Money repaid - - - - -	11,196	-	-			
Her Majesty's Share of Prizes - - - - -	54,244	6	9			
Sale of Forfeited Estates in Ireland - - - - -	9,765	15	8			
	96,710	5	2			
TOTAL NET INCOME - - - - -				5,393,902	7	6
OTHER RECEIPTS, viz.:						
Raised by Contributions for Exchequer Annuities, per 2 & 3 Anne, c. 3, viz.:						
For 1 life at 9 years' purchase - - - - -	200,244	-	-			
„ 2 lives at 11 years' purchase - - - - -	115,808	-	-			
„ 3 lives at 12 „ „ - - - - -	47,756	-	-			
„ 99 years, from 25th March 1704, at 15 years' purchase - - -	1,018,867	18	6			
Raised by Loans in anticipation of Duties, &c., viz.:	£.	s.	d.			
In Tallies of Fictitious Loans - - - - -	914,915	4	-	1,382,675	18	6
„ Money - - - - -	1,620,539	9	6			
	2,535,454	13	6			
TOTAL raised by CREATION of DEBT - - - - -				3,918,130	12	-
	£.			9,842,252	2	11

into and Issues from the Exchequer, &c., in the Year ended 29th September 1704.

(2 & 3 Anne.)

PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:		£.	s.	d.	£.	s.	d.
Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent.	- -	100,000	-	-			
East India Company, on their Annuity of 160,000, at 8 <i>l.</i> per cent.	- -	160,000	-	-			
TOTAL Funded Debt	- - - - -				260,000	-	-
Exchequer Annuities (including Management, 1,976 <i>l.</i> 14 s. 4 <i>d.</i>)	- - -	197,329	11	11			
Lottery Annuities	- - -	140,700	-	-			
TOTAL Terminable Annuities	- - - - -				338,029	11	11
Interest and Circulation of Exchequer Bills	- - - - -	6,314	2	-			
Interest on Loans in anticipation of Duties, &c.	- - - - -	368,118	8	7			
TOTAL Unfunded Debt	- - - - -				374,432	10	7
Discount for prompt Payment of Contributions for Exchequer Annuities	- - - - -	-	-	-	4,585	12	-
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -				977,047	14	6
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse	- - - - -	17,700	-	-			
H. M.'s Household	- - - - -	144,488	8	11			
Works and Gardens	- - - - -	32,823	10	2			
Pensions and Annuities:		£.	s.	d.			
Queen Dowager - (out of Gross Revenues)	- - -	12,209	15	2			
Prince of Denmark (- - ditto)	- - -	52,000	-	-			
Other Civil List Pensions and Annuities (including 34,225 <i>l.</i> paid out of Gross Revenues)	- - -	59,868	8	8			
					124,078	3	10
Charities established by Her Majesty	- - - - -	22,164	11	7			
French Protestants	- - - - -	15,000	-	-			
Royal Bounty	- - - - -	10,228	2	-			
Secret Service	- - - - -	22,751	19	10			
Fees and Salaries	- - - - -	76,543	18	5			
British Ministers Abroad	- - - - -	33,149	4	6			
Tin Affair*	- - - - -	105,800	-	-			
Other Contingent and Miscellaneous Charges, Civil List	- - - - -	33,552	8	5			
TOTAL Civil List	- - - - -				637,780	7	8
Mint Expenses	- - - - -	7,078	5	7			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	- - - - -	4,400	-	-			
Commissioners of Public Accounts	- - - - -	6,875	-	-			
TOTAL CIVIL GOVERNMENT	- - - - -				656,133	13	3
ARMY SERVICES (including Balance of Tallies undisposed of, 143,746 <i>l.</i> 14 s. 9 <i>d.</i>)	- - - - -	2,106,626	6	4			
NAVY SERVICES (- ditto - - - ditto - - 385 <i>l.</i> 0 s. 7 <i>d.</i>)	- - - - -	1,630,402	13	3			
ORDNANCE SERVICES (ditto - - - ditto - - 20,000 <i>l.</i>)	- - - - -	156,601	5	10			
TOTAL EXPENDITURE	- - - - -				3,893,630	5	5
					5,526,811	13	2
Issued to Pay off Exchequer Bills	- - - - -	1,085	-	-			
Ditto - Loans in anticipation of Duties, &c.	- - - - -	3,506,943	8	9			
TOTAL applied to REDUCTION of DEBT	- - - - -				3,508,028	8	9
BALANCES in the Exchequer on 29th September 1704	- - - - -				807,412	1	-
		£.			9,842,252	2	11

* Payments for Charges relating to the Queen's Tin in the Duchy of Cornwall, which passed through the Exchequer, the Net Proceeds of the Revenues of the Duchy being paid into the Exchequer during this Reign, though specially settled to the use of the Sovereign.

(3 & 4 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1704 - - - - -	-	-	-	807,412	1	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :						
Customs - - - - -	1,109,773	1	1			
Excise - - - - -	1,806,739	7	7			
Stamps - - - - -	84,322	9	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including Duties on Marriages, Births and Burials), 37,760 <i>l.</i> 19 <i>s.</i> 11 <i>d.</i> -	2,064,844	15	11			
Arrears of Poll Tax - - - - -	826	10	7			
Post Office - - - - -	59,944	7	-			
Crown Lands { (Including Duchy of Cornwall) 2,813 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> - - - - - Sales of Tin, 49,010 <i>l.</i> 19 <i>s.</i> 3 <i>d.</i> - - - - - Value of Timber for the Navy, 13,351 <i>l.</i> 11 <i>s.</i> - - - - - }	66,340	4	8			
Miscellaneous, viz. : £. s. d.						
First Fruits and Tenths - - - - -	14,517	14	-			
Other small Branches of the Hereditary Revenue - - -	5,596	-	-			
Imprest Money repaid, including 34,898 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i> , from Treasurer of Ordnance, surcharged for Principal and Interest of Tallies, from 10 February 1696 - - -	42,259	4	1			
H. M.'s Share of Prizes - - - - -	13,472	1	-			
Sale of Forfeited Estates in Ireland - - - - -	23,481	1	6			
	99,326	-	7			
TOTAL NET INCOME - - - - -				5,292,116	16	8
OTHER RECEIPTS, viz. :						
Raised by further Contributions to Exchequer Annuities, per 2 & 3 Anne, c. 3, and 3 & 4 Anne, c. 15 :						
For one Life from 25 March 1704, at nine years' purchase - -	300	-	-			
„ by Contributions to Exchequer Annuities, per 3 & 4 Anne, c. 6, viz. :						
For 99 Years, from 25 December 1705, at 15 years' purchase - -	690,000	-	-			
For converting Annuities on one, two, and three lives, per 2 & 3 Anne, c. 3, into Long Annuities, paying the difference -	£. 148,833					
	In Money - 38,856					
	187,689	-	-			
„ by Loans in anticipation of Duties, &c., viz. :	£. s. d.					
In Tallies of Fictitious Loans - - - - -	824,526	4	5	877,989	-	-
In Money - - - - -	2,520,141	19	9			
	3,344,668	4	2			
TOTAL raised by CREATION of DEBT - - - - -				4,222,657	4	2
	£.			10,322,186	1	10

into and Issues from the Exchequer, &c., in the Year ended 29th September 1705.

(3 & 4 Anne.)

PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						£.	s.	d.	£.	s.	d.
Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent.	-	-	-	-	-	100,000	-	-			
East India Company, on their Annuity of 160,000 <i>l.</i> , at 8 per cent.	-	-	-	-	-	160,000	-	-			
TOTAL Funded Debt	-	-	-	-	-				260,000	-	-
Exchequer Annuities, including Management, 1,618 <i>l.</i> 7 <i>s.</i> 9 <i>d.</i>	-	-	-	-	-	290,416	2	9			
Lottery Annuities	-	-	-	-	-	144,800	-	-			
TOTAL Terminable Annuities	-	-	-	-	-				435,216	2	9
Interest and circulation of Exchequer Bills	-	-	-	-	-	4,735	12	1			
Interest on Loans in anticipation of Duties, &c.	-	-	-	-	-	331,973	18	9			
TOTAL Unfunded Debt	-	-	-	-	-				336,709	10	10
Discount for prompt Payment of Contributions for Exchequer Annuities	-	-	-	-	-	-	-	-	3,650	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	-	-	1,035,575	13	7
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	22,800	-	-			
H. M.'s Household	-	-	-	-	-	155,950	4	6			
Works and Gardens	-	-	-	-	-	31,713	10	6			
Pensions and Annuities:											
Queen Dowager (out of Gross Revenues)	-	-	-	-	-	12,209	15	2			
Prince of Denmark (ditto)	-	-	-	-	-	51,000	-	-			
Other Civil List Pensions and Annuities (including 33,150 <i>l.</i> paid out of Gross Revenues)	-	-	-	-	-	62,541	18	4			
						125,751	13	6			
H. M.'s Charities	-	-	-	-	-	22,458	8	7			
French Protestants	-	-	-	-	-	15,000	-	-			
Royal Bounty	-	-	-	-	-	8,039	17	2			
Secret Service	-	-	-	-	-	23,300	-	-			
Fees and Salaries	-	-	-	-	-	74,478	14	9			
British Ministers Abroad	-	-	-	-	-	52,596	6	1			
Tin Affair	-	-	-	-	-	132,600	-	-			
For buying in the Incumbrances on Woodstock, 13,000 <i>l.</i>	-	-	-	-	-	26,000	-	-			
Towards building the Mansion House, ditto, 13,000 <i>l.</i>	-	-	-	-	-						
Other Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	34,719	12	2			
TOTAL Civil List	-	-	-	-	-	725,408	7	3			
Mint Expenses	-	-	-	-	-	7,123	4	1			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	4,133	17	7			
TOTAL CIVIL GOVERNMENT	-	-	-	-	-				736,665	8	11
ARMY SERVICES (including Balance of Tallies undisposed of 163,134 <i>l.</i> 0 <i>s.</i> 6 <i>d.</i>)	-	-	-	-	-	2,146,050	13	1			
NAVY SERVICES (ditto ditto 153,698 <i>l.</i> 6 <i>s.</i> 2 <i>d.</i>)	-	-	-	-	-	1,771,967	5	2			
ORDNANCE SERVICES	-	-	-	-	-	182,780	4	1			
									4,100,798	2	4
TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	5,873,039	4	10
Issued to pay off Exchequer Bills	-	-	-	-	-	3,100	-	-			
Loans in anticipation of Duties, &c.	-	-	-	-	-	3,711,066	13	7			
TOTAL applied to REDUCTION of DEBT	-	-	-	-	-				3,714,166	13	7
Balances in the Exchequer on 29th September 1705	-	-	-	-	-	-	-	-	734,980	3	5
									£.	10,322,186	1 10

(4 & 5 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1705 - - - - -	-	-	-	734,980	3	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,271,314	17	9			
Excise - - - - -	1,682,378	-	11			
Stamps - - - - -	85,876	12	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including Duties on Marriages, Births, and Burials, 40,945 <i>l.</i> 9 <i>s.</i> 7 <i>d.</i>)	2,061,167	2	-			
Arrears of Poll Taxes - - - - -	1,102	1	2			
Post Office - - - - -	61,217	12	-			
Crown Lands { (Including Principality of Wales, 1,444 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> - -) Duchy of Cornwall, 1,000 <i>l.</i> - - - - - And Sale of Queen's Tin, 83,053 <i>l.</i> 12 <i>s.</i> - - }	89,048	1	1			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,966	4	4			
Other small Branches of the Hereditary Revenue - - -	2,669	4	11			
Imprest Money repaid - - - - -	4,769	1	3			
H. M.'s Share of Prizes and Admiralty Perquisites - -	8,542	2	2			
Sale of Forfeited Estates in Ireland - - - - -	654	4	-			
				31,600	16	8
TOTAL NET INCOME - - - - -				5,283,705	3	11
OTHER RECEIPTS, viz.:						
Raised by Contributions to Exchequer Annuities for 99 years, from 25th March 1706, at 15½ years' Purchase, in part of 2,855,761 <i>l.</i> 16 <i>s.</i> 2 <i>d.</i> , per 4 Anne, c. 6 - - - - -	2,272,780	14	7			
„ by Loans in anticipation of Duties, &c., viz.:	£.	s.	d.			
In Tallies of Fictitious Loans - - - - -	1,250,031	2	10			
In Money - - - - -	1,880,570	2	5			
TOTAL raised by CREATION of DEBT - - - - -	3,130,601	5	3			
				5,403,381	19	10
	£.			11,422,067	7	2

into and Issues from the Exchequer, &c., in the Year ended 29th September 1706.

(4 & 5 Anne.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
To Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent. - -	95,000	-	-			
To East India Company, on their Annuity of 160,000 <i>l.</i> , at 8 <i>l.</i> per cent. - -	160,000	-	-			
Bankers' Annuities - - - - -	12,829	2	11			
TOTAL Funded Debt - - - - -				267,829	2	11
Exchequer Annuities (including Management, 4,624 <i>l.</i> 1s. 3 <i>d.</i>) - - -	300,151	17	6			
Lottery Annuities - - - - -	149,600	-	-			
TOTAL Terminable Annuities - - - - -				449,751	17	6
Interest and Circulation of Exchequer Bills - - - - -	6,096	10	2			
Interest on Loans in anticipation of Duties, &c. - - - - -	343,509	2	-			
TOTAL Unfunded Debt - - - - -				349,605	12	2
Discount for prompt Payment of Contributions for Exchequer Annuities - -	-	-	-	11,000	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				1,078,186	12	7
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse - - - - -	26,000	-	-			
H. M.'s Household - - - - -	117,386	4	9			
Works and Gardens - - - - -	33,337	9	1			
Pensions and Annuities: £. s. d.						
Queen Dowager - (out of Gross Revenues) - - - - -	3,952	8	9			
Prince of Denmark (- - ditto - -) - - - - -	50,000	-	-			
Other Civil List Pensions and Annuities (including 32,532 <i>l.</i> 17s. paid out of Gross Revenues) - - -	59,525	14	2			
	113,478	2	11			
H. M.'s Charities - - - - -	22,231	15	4			
French Protestants - - - - -	7,500	-	-			
Royal Bounty - - - - -	10,392	5	-			
Secret Service - - - - -	19,250	-	-			
Fees and Salaries - - - - -	69,074	2	7			
British Ministers Abroad - - - - -	29,248	12	2			
Tin Affair - - - - -	134,850	-	-			
Towards building Blenheim House, at Woodstock - - -	30,000	-	-			
Other Contingent and Miscellaneous Charges, Civil List - -	17,597	6	10			
TOTAL Civil List - - - - -	630,345	18	8			
Mint Expenses - - - - -	7,743	13	2			
Salaries in West India Islands, out of 4½ <i>l.</i> per cent. Duty - - -	6,396	-	4			
Queen Anne's Bounty, for Augmentation of Poor Livings - - -	500	-	-			
Treasurer of Greenwich Hospital, out of Admiralty Droits, being the Proceeds of the Effects of William Kidd, a notorious Pirate, per 4 Anne, c. 12 - -	6,472	1	-			
Sir C. Hobbs, for Loss of an Advice Boat, captured by the Enemy - -	400	-	-			
TOTAL CIVIL GOVERNMENT - - - - -				651,857	13	2
ARMY SERVICES (including Balance of Tallies undisposed of, 130,568 <i>l.</i> 9s. 6 <i>d.</i>) -	2,741,354	9	6			
NAVY SERVICES (ditto - - - ditto - - - 53,673 <i>l.</i>) - - -	1,949,283	4	2			
ORDNANCE SERVICES (ditto - - - ditto - - - 38,850 <i>l.</i>) - - -	271,200	-	-			
TOTAL Military and Naval Expenditure - - - - -				4,961,837	13	8
TOTAL EXPENDITURE - - - - -				6,691,881	19	5
Issued to pay off Exchequer Bills - - - - -						
	5,935	-	-			
„ „ Loans in anticipation of Duties, &c. - - - - -	3,660,521	14	6			
TOTAL applied to the REDUCTION of DEBT - - - - -				3,666,456	14	6
BALANCES in the Exchequer on 29th September 1706 - - - - -				1,063,728	13	3
	£.			11,422,067	7	2

(5 & 6 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1706 - - - - -	-	-	-	1,063,728	13	3
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,365,724	18	7			
Excise - - - - -	1,744,699	4	8			
Stamps - - - - -	87,352	7	1			
Land and Assessed Taxes, and Duties on Pensions Offices, and Personal Estates (including Duties on Marriages, Births, and Burials, 21,333 l. 4s.)	2,034,098	8	9			
Arrears of Poll Taxes - - - - -	456	5	11			
Post Office - - - - -	56,967	12	5			
Crown Lands { (Including Duchy of Cornwall, 1,000 l. - - - - -) Sale of Queen's Tin, 129,671 l. 7s. 3d. - - - - - Value of Timber delivered to Navy, 10,306 l. 10s. 6d.) - - - - - }	144,390	12	2			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,999	16	3			
Other small Branches of the Hereditary Revenue -	3,638	1	5			
Imprest Money repaid - - - - -	612	11	3			
H. M.'s Share of Prizes - - - - -	16,965	15	-			
				37,216	3	11
TOTAL NET INCOME - - - - -				5,470,905	13	6
OTHER RECEIPTS, viz.:						
Raised by further Contributions to Exchequer Annuities for 99 years, from 25th March 1706, at 15½ years' purchase, to complete 2,855,761 l. 16s. 2d., per 4 Anne, c. 6. - - - - -	582,981	2	6			
„ by Contributions, for 99 years, from 25th March 1707, at 16 years' purchase, in part of 1,155,000 l., per 5 Anne, c. 19 - - - - -	874,354	-	-			
„ by issue of Exchequer Bills - - - - -	1,457,335	2	6			
„ by Loans in anticipation of Duties, &c., viz.:	1,470,225	-	-			
In Tallies of Fictitious Loans - - - - -	537,002	5	4			
In Money - - - - -	2,633,697	1	10			
				3,170,699	7	2
TOTAL raised by CREATION of DEBT - - - - -				6,098,259	9	8
	£.			12,632,893	16	5

into and Issues from the Exchequer, &c., in the Year ended 29th September 1707.

(5 & 6 Anne.)

PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:		£.	s.	d.	£.	s.	d.
To Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent. -	-	100,000	-	-			
To East India Company, on their Annuity of 160,000 <i>l.</i> , at 8 <i>l.</i> per cent. -	-	184,962	15	11			
Bankers' Annuities -	-	36,959	9	6			
TOTAL Funded Debt -	-				321,922	5	5
Exchequer Annuities (including Management, 5,025 <i>l.</i> 1 <i>s.</i> 9 <i>d.</i>) -	-	536,168	14	2			
Lottery Annuities -	-	144,000	-	-			
TOTAL Terminable Annuities -	-				680,168	14	2
Interest and Circulation of Exchequer Bills -	-	54,688	3	8			
Interest on Malt Lottery Tickets -	-	78,705	2	8			
Interest on Loans in anticipation of Duties, &c. -	-	708,315	13	2			
TOTAL Unfunded Debt -	-				841,708	19	6
Discount for prompt payment of Contributions for Exchequer Annuities -	-	-	-	-	2,224	18	-
TOTAL INTEREST, &c. of PUBLIC DEBT -	-	-	-	-	1,846,024	17	1
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse -	-	25,500	-	-			
H. M.'s Household -	-	151,167	11	9			
Works and Gardens -	-	29,143	17	6			
Civil List Pensions and Annuities, viz.:							
Prince of Denmark (out of Gross Revenues) -	£. 45,250 -				106,885	17	-
Other Pensions and Annuities (including 34,875 <i>l.</i> paid out of Gross Revenues) -	£. 61,635 17 -						
H. M.'s Charities -	-	24,328	8	8			
French Protestants -	-	22,500	-	-			
Royal Bounty -	-	2,646	18	6			
Secret Service -	-	28,644	10	6			
Fees and Salaries -	-	73,098	2	9			
British Ministers Abroad -	-	55,785	18	7			
Tin Affair -	-	127,250	-	-			
Towards building Blenheim House, at Woodstock -	-	30,000	-	-			
Other Contingent and Miscellaneous Charges, Civil List -	-	29,008	8	6			
TOTAL Civil List -	-	705,959	13	9			
Mint Expenses -	-	7,414	1	11			
Salaries in West India Islands, out of 4½ <i>l.</i> per cent. Duty -	-	3,275	-	10			
Expenses of Exchequer Bills -	-	223	-	5			
Representatives of Sir R. Brown, Debt due from the Crown, temp. Car. 2 -	-	244	4	7			
R. Griffiths, for Services rendered to the Army at Highlake, in 1689 -	-	50	-	-			
Compensation for loss of ship "Worcester," and Cargo -	-	6,465	15	-			
Commissioners for disposing the Equivalent to Scotland -	-	398,085	10	-			
City of Carlisle and others, recompense for Tolls ceased by the Union -	-	7,641	-	-			
TOTAL CIVIL GOVERNMENT -	-				1,129,358	6	6
ARMY SERVICES (including Balance of Tallies undisposed of, 54,736 <i>l.</i> 0 <i>s.</i> 1 <i>d.</i>) -	-	3,188,198	11	11			
NAVY SERVICES (- ditto - ditto - 98,530 <i>l.</i> 5 <i>s.</i> 10 <i>d.</i>) -	-	2,296,747	13	5			
ORDNANCE SERVICES -	-	286,829	16	5			
TOTAL EXPENDITURE -	-	-	-	-	5,771,776	1	9
					8,747,159	5	4
Issued to pay off Exchequer Bills -	-	120,193	-	-			
" " Lottery Tickets charged on Malt -	-	138,280	-	-			
" " Loans in anticipation of Duties, &c. -	-	2,873,750	3	4			
TOTAL applied to REDUCTION of DEBT -	-				3,132,223	3	4
BALANCES in the Exchequer on 29th September 1707 -	-	-	-	-	753,511	7	9
					£.	12,632,893	16 5

(6 & 7 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1707 - - - - -	-	-	-	753,511	7	9
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,213,004	4	6			
Excise - - - - -	1,682,220	14	6			
Stamps - - - - -	92,985	18	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including Duties on Marriages, Births, and Burials, 11,112 <i>l.</i> 2 <i>s.</i> 11 <i>d.</i>)	1,982,927	19	2			
Post Office - - - - -	56,951	-	5			
Crown Lands { (Including Duchy of Cornwall, 4,000 <i>l.</i> - - - - -) Sale of Queen's Tin, 143,305 <i>l.</i> 4 <i>s.</i> 8 <i>d.</i> - - - - - And Value of Timber delivered for Navy, 6,688 <i>l.</i> 8 <i>s.</i> 11 <i>d.</i> - }	156,091	8	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,168	1	5			
Other small Branches of the Hereditary Revenue - - - - -	3,894	16	-			
Imprest Money, &c. repaid - - - - -	3,248	-	3			
H. M.'s Share of Prizes - - - - -	1,465	15	-			
				23,776	12	8
TOTAL NET INCOME - - - - -				5,207,957	17	7
OTHER RECEIPTS, viz.:						
Raised by further Contributions to Exchequer Annuities for 99 years, from 25th March 1707, at 16 years' purchase, in full of 1,155,000 <i>l.</i> , per 5 Anne, c. 19 - - - - -	280,646	-	-			
„ by Contributions to Exchequer Annuities for 99 years, from 25th March 1703, at 16 years' purchase, per 6 Anne, c. 5 - - - - -	640,000	-	-			
„ by - ditto - ditto - from 24th June 1708, per 6 Anne, c. 11 - - - - -	975,724	-	-			
„ by further Loan from East India Company, in part of 1,200,000 <i>l.</i> , without further Interest, per 6 Anne, c. 17 - - - - -	1,896,370	-	-			
„ by Issue of Exchequer Bills - - - - -	600,000	-	-			
„ by Loans in anticipation of Duties, &c., viz.:	99,625	-	-			
In Tallies - - - - -	£.	s.	d.			
In Money - - - - -	1,005,725	15	9			
	2,092,691	13	3			
TOTAL raised by CREATION of DEBT - - - - -	3,098,417	9	-			
				5,694,412	9	-
	£.			11,655,881	14	4

into and Issues from the Exchequer, &c., in the Year ended 29th September 1708.

(6 & 7 Anne.)

		£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:							
To Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 per cent.	- -	105,000	-	-			
To East India Company, on their Annuity of 160,000 <i>l.</i> , at 8 per cent.	- -	170,895	8	10			
Bankers' Annuities	- - - - -	38,611	6	8			
TOTAL Funded Debt	- - - - -				314,506	15	6
Exchequer Annuities, including Management, 7,321 <i>l.</i> 13 <i>s.</i> 1 <i>d.</i>	- - -	595,067	2	10			
Lottery Annuities	- - - - -	140,000	-	-			
TOTAL Terminable Annuities	- - - - -				735,067	2	10
Interest and Circulation of Exchequer Bills	- - - - -	114,760	8	5			
Interest on Loans in anticipation of Duties, &c.	- - - - -	470,195	14	5			
TOTAL Unfunded Debt	- - - - -				584,956	2	10
Discount for prompt payment of Contributions to Annuities, anno 1708, per 6 Anne, c. 5	- - - - -	988	12	6			
Ditto - - - - ditto - - - - per 6 Anne, c. 11	- - - - -	1,869	18	-			
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -				2,858	10	6
CIVIL GOVERNMENT, viz.:					1,637,388	11	8
H. M.'s Privy Purse	- - - - -	27,000	-	-			
H. M.'s Household	- - - - -	115,813	1	3			
Works and Gardens	- - - - -	60,068	2	7			
Civil List Pensions and Annuities, viz.:							
Prince of Denmark (out of Gross Revenues)	- - - - - £. 50,000	-	-	-	112,197	17	4
Other Pensions and Annuities (including 38,000 <i>l.</i> paid out of Gross Revenues)	- - - - - £. 62,197	17	4				
H. M.'s Charities	- - - - -	19,643	2	10			
French Protestants	- - - - -	15,000	-	-			
Royal Bounty	- - - - -	11,282	12	-			
Secret Service	- - - - -	20,746	3	1			
Fees and Salaries	- - - - -	72,597	16	2			
British Ministers Abroad	- - - - -	95,887	6	3			
Tin Affair	- - - - -	120,000	-	-			
Towards building Blenheim House at Woodstock	- - - - -	37,600	-	-			
Purchase of Cotton House and Grounds	- - - - -	4,625	-	-			
Civil Government of Scotland	- - - - -	21,191	18	1			
Other Contingent and Miscellaneous Charges, Civil List	- - - - -	27,602	19	10			
TOTAL Civil List	- - - - -	760,753	19	5			
Mint Expenses	- - - - -	5,548	9	3			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	- - - - -	7,875	6	8			
Prince Charles of Denmark, on grant of 4,000 <i>l.</i> per annum in lieu of his pretensions to Bishopric of Eutin	- - - - -	8,422	10	-			
Further Compensation for loss of ship "Worcester"	- - - - -	1,465	15	-			
TOTAL CIVIL GOVERNMENT	- - - - -				784,066	-	4
ARMY SERVICES (including Balance of Tallies undisposed of, 195,478 <i>l.</i> 9 <i>s.</i> 4 <i>d.</i>)	- - - - -	3,183,158	13	6			
NAVY SERVICES (- - - ditto - - - ditto - 123,753 <i>l.</i>)	- - - - -	1,908,762	15	3			
ORDNANCE SERVICES (- - - ditto - - - ditto - 33,500 <i>l.</i>)	- - - - -	228,735	1	7			
TOTAL EXPENDITURE	- - - - -				5,820,656	10	4
					7,742,111	2	4
Issued to pay off Exchequer Bills	- - - - -	151,135	-	-			
„ Lottery Tickets charged on Malt	- - - - -	184,017	8	10			
„ Loans in anticipation of Duties, &c.	- - - - -	2,859,770	10	7			
TOTAL applicable to REDUCTION of DEBT	- - - - -				3,194,922	19	5
BALANCES in the Exchequer on 29 September 1708	- - - - -				718,847	12	7
		£.			11,655,881	14	4

into and Issues from the Exchequer, &c., in the Year ended 29th September 1709.

(7 & 8 Anne.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
To Bank of England, on their Annuity of 100,000 <i>l.</i> , at 8 <i>l.</i> per cent. - -	95,000	-	-			
To East India Company, on their Annuity of 160,000 <i>l.</i> , at 5 per cent. - -	175,558	19	2			
Bankers' Annuities - - - - -	40,185	6	8			
TOTAL Funded Debt - - - - -				310,694	5	10
Exchequer Annuities (including Management, 5,060 <i>l.</i> 13 <i>s.</i> 7 <i>d.</i>) - - -	892,910	16	1			
Lottery Annuities - - - - -	176,948	4	-			
TOTAL Terminable Annuities - - - - -				1,069,859	-	1
Interest and Circulation of Exchequer Bills, including 151,689 <i>l.</i> 19 <i>s.</i> 9 <i>d.</i> , Interest on Exchequer Bills held by Bank of England, for six quarters to 29th September 1710, at 6 per cent. per annum, funded - - - - -	268,620	19	9			
Interest on Loans in anticipation of Duties, &c. - - - - -	332,934	13	9			
TOTAL Unfunded Debt - - - - -				601,555	13	6
Discount for prompt payment of Loan of 400,000 <i>l.</i> from Bank of England (in part) - - - - -	-	-	-	31,989	19	2
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				2,014,098	18	7
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse - - - - -	26,500	-	-			
H. M.'s Household - - - - -	179,311	9	9			
Works and Gardens - - - - -	27,776	2	6			
Civil List Pensions and Annuities, viz.:						
The Prince of Denmark and his Administrators (out of Gross Revenues) - - - - -	£. 14,250	-	-			
Other Pensions and Annuities (including 51,510 <i>l.</i> paid out of Gross Revenues) - - - - -	£. 74,326	9	8	88,576	9	8
H. M.'s Charities - - - - -				25,961	17	3
French Protestants - - - - -				7,500	-	-
The Palatines - - - - -				15,300	-	-
Royal Bounty - - - - -				7,458	2	10
Secret Service - - - - -				20,000	-	-
Fees and Salaries - - - - -				66,198	13	1
British Ministers Abroad - - - - -				41,662	17	6
Tin Affair - - - - -				101,600	-	-
Towards building Blenheim House - - - - -				42,000	-	-
Civil Government of Scotland - - - - -				24,742	14	6
Other Contingent and Miscellaneous Charges, Civil List - - - - -				26,131	8	2
TOTAL Civil List - - - - -				700,719	15	3
Mint Expenses - - - - -				7,541	1	2
Salaries in West India Islands, &c., out of 4½ per cent. Duty - - - - -				6,220	13	5
Queen Anne's Bounty for augmentation of Poor Livings - - - - -				6,500	-	-
Prince Charles of Denmark, on Grant in lieu of his pretension to Bishopric of Eutin - - - - -				4,100	17	6
For paying Debentures in Scotland for Fish, &c. cured with Foreign Salt before the Union - - - - -				28,452	19	7
For paying Value of Foreign Salt in hand, imported before the Union - - -				23,299	15	-
TOTAL CIVIL GOVERNMENT - - - - -				776,835	1	11
ARMY SERVICES (including Balance of Tallies undisposed of, 281,658 <i>l.</i> 18 <i>s.</i> 10 <i>d.</i>)	3,969,490	6	5			
NAVY SERVICES (- ditto - - - ditto - 218,345 <i>l.</i> 17 <i>s.</i> 5 <i>d.</i>)	2,117,039	10	11			
ORDNANCE SERVICES (ditto - - - ditto - 72,000 <i>l.</i>)	282,475	19	-			
TOTAL EXPENDITURE - - - - -				6,369,005	16	4
				9,159,939	16	10
Principal of Exchequer Bills, funded - - - - -						
Issued to pay off Exchequer Bills - - - - -	1,623,337	18	1			
„ Lottery Tickets charged on Malt Duties, bearing Interest at 2½ <i>d.</i> per cent. per diem - - - - -	237,914	8	3			
„ Loans in anticipation of Duties, &c. - - - - -	2,916,666	5	1			
TOTAL applied to REDUCTION of DEBT - - - - -				4,928,057	11	5
BALANCES in the Exchequer on 29th September 1709 - - - - -				609,986	19	10
	£.			14,697,984	8	1

(8 & 9 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1709				609,986	19	10
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	1,337,662	-	8			
Excise	1,547,881	6	9			
Stamps	97,918	4	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c.	2,074,290	18	-			
Post Office	62,093	13	5			
Crown Lands (including Sales of Tin, 88,600 <i>l.</i>)	97,007	12	3			
Miscellaneous, viz.:						
First Fruits and Tenths	10,295	5	1			
Other Small Branches of the Hereditary Revenue	2,976	16	4			
Queen's Share of a Debt recovered from Crown of Portugal	7,922	6	6			
Captor's share of Prize Money unclaimed	6,000	-	-			
Imprest Money repaid	4,088	8	4			
				31,282	16	3
TOTAL NET INCOME				5,248,136	11	5
OTHER RECEIPTS, viz.:						
Raised by Contributions to Lottery Loan, 1710, on Annuities for 32 years, at 9 <i>l.</i> per cent., from Michaelmas 1710, per 8 Anne, c. 4	1,500,000	-	-			
„ by Contributions to Second Lottery Loan, in part of 900,000 <i>l.</i> , per 8 Anne, c. 7	824,979	17	3			
				2,324,979	17	3
Raised by Issue of Exchequer Bills	536,137	10	-			
„ by Loans in anticipation of Duties, &c., viz.:						
On Tallies	3,404,376	12	8			
In Money	1,518,337	6	5			
				4,922,713	19	1
TOTAL raised by CREATION of DEBT				7,783,831	6	4
				£.	13,641,954	17 7

into and Issues from the Exchequer, &c., in the Year ended 29th September 1710.

(8 & 9 Anne.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
To Bank of England, on their Annuity of 100,000 £, at 8 £. per cent., including Management, 4,000 £.	100,000	-	-			
To East India Company, on their Annuity of 160,000 £, at 8 £. per cent.	179,465	7	3			
Bankers' Annuities	37,945	11	1			
TOTAL Funded Debt						317,400 18 4
Exchequer, Life, and Terminable Annuities, including Management, 5,227 £. 10 s. 3 d.	597,689	10	2			
Lottery Annuities, including Management, 1,400 £.	135,602	14	10			
TOTAL Terminable Annuities						733,292 5 -
Interest and Circulation of Exchequer Bills	174,190	7	6			
Interest on Loans in anticipation of Duties, including Debentures on Irish Forfeitures, 98,668 £. 2 s.	409,496	11	4			
Discount on Loan of 400,000 £. by Bank of England, anno 1709	14,522	17	8			583,686 18 10
Ditto - - to Contributors to Annuities - - " 1710	24,900	-	-			
Ditto - - ditto - Lottery - - " " - - -	80,431	14	6			
TOTAL Unfunded Debt						119,854 12 2
TOTAL INTEREST, &c., of PUBLIC DEBT						1,754,234 14 4
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse	22,575	-	-			
H. M.'s Household	138,233	11	4			
Works	65,937	3	9			
Civil List Pensions and Annuities (including 54,145 £. out of Gross Revenues)	69,230	11	8			
H. M.'s Charities	75,481	1	7			
On account of the Palatinate	32,723	9	-			
On account of the French Protestants	15,000	-	-			
Royal Bounty	14,235	4	-			
Secret Service	25,605	9	7			
Fees and Salaries	61,516	13	-			
British Ministers Abroad	61,868	12	11			
Tin Affair	158,600	-	-			
Towards Building Blenheim Palace	40,400	-	-			
Civil Government, Scotland.	29,434	13	10			
Other Contingent and Miscellaneous Charges, Civil List	29,225	15	9			
TOTAL Civil List	840,067	6	5			
Mint Expenses	8,005	7	5			
Salaries in West India Islands, out of 4½ per cent. Duty	3,173	6	8			
Queen Anne's Bounty, for augmentation of Poor Livings	911	13	3			
Executor of Earl of St. Albans, for a Debt owing by King Charles II., anno 1676	553	-	-			
Prince Charles of Denmark, on account of 4,000 £. per annum for quitting his Pretensions to the Bishopric of Eutin	4,201	15	-			
TOTAL CIVIL GOVERNMENT						856,912 8 9
ARMY SERVICES, including Balance of Tallies undisposed of - £. 320,496 11 9	4,463,374	14	6			
NAVY SERVICES " " - 481,887 16 9	2,421,873	3	-			
ORDNANCE SERVICES " " - 185,500 - -	275,500	-	-			
						7,160,747 17 6
TOTAL EXPENDITURE						9,771,895 - 7
Issued to pay off						
Exchequer Bills	105,985	-	-			
" Malt Lottery Tickets	251,824	16	2			
" Loans in anticipation of Duties, &c.	2,956,106	-	2			
TOTAL applied to REDUCTION of DEBT						3,313,915 16 4
BALANCES in the Exchequer on 29th September 1710						556,144 - 8
	£.					13,641,954 17 7

(9 & 10 Anne.) NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1710 - - - - -	-	-	-	556,144	-	8
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,109,422	15	10			
Excise - - - - -	1,673,303	12	3			
Stamps - - - - -	97,474	15	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c. - - - - -	2,129,760	12	1			
Post Office - - - - -	66,274	18	3			
Crown Lands (including Sales of Tin, 78,026 <i>l.</i>) - - - - -	86,945	9	6			
Miscellaneous, viz.:						
First Fruits and Tenth - - - - -	10,837	1	-			
Other Small Branches of the Hereditary Revenue - - - - -	3,897	1	2			
Imprest Money repaid - - - - -	984	3	11			
	15,718	6	1			
TOTAL NET INCOME - - - - -				5,178,900	9	11
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities, at 9 per cent. for 32 years, from Michaelmas 1710, in further part of 900,000 <i>l.</i> , per 8 Anne, c. 7 - -	74,995	2	9			
„ by Contributions to Lottery Loan, 1711, on Annuities for 32 years, from Lady-day 1711, per 9 Anne, c. 6 - - - - -	1,500,000	-	-			
„ in part of 2,000,000 <i>l.</i> to Second Lottery Loan, 1711, on Annuities for 32 years, from Michaelmas 1711, per 9 Anne, c. 23 - - - - -	1,606,001	13	6			
„ by Loan of Capital Stock of South Sea Company, at 6 per cent., from Christmas 1711, per 9 Anne, c. 21 - - - - -	9,177,967	15	4*			
	12,358,964	11	7			
„ by Issue of Exchequer Bills - - - - -	187,700	-	-			
„ by Loans in anticipation of Duties, &c., viz.:						
On Tallies - - - - -	1,814,689	2	10			
In Money - - - - -	645,127	5	10			
	2,459,816	8	8			
TOTAL raised by CREATION of DEBT - - - - -				14,956,481	-	3

* Note.—The following amounts of Public Receipt and Expenditure for the year ended 29th September 1711 are included in the Account, but did not pass through the Exchequer.

Raised by Funded Debt, with Interest at 6 *l.* per cent. per annum, from 25th December 1711, incurred to the South Sea Company on the Loan of their Capital Stock, per Act 9 Anne, c. 21

Applied as follows:—

	£.	s.	d.
To pay Army, Navy, and Ordnance Debts unprovided for, to 29th September 1710, including Interest up to Christmas 1711 - - - - -	7,561,454	17	2
„ Capital of Loans in anticipation of Duties, &c., including 500,000 <i>l.</i> raised this year, and applied to the service of the year; including, also, Interest up to 25th December 1711 - - - - -	1,616,512	18	2
	9,177,967	15	4

The amount of Debts and Deficiencies, the holders of which were incorporated into the South Sea Company, per 9 Anne, c. 21, was estimated as follows:—

	£.	s.	d.
Navy Debt, to 29th September 1710 - - - - -	5,130,539	5	5
Army and Transport, ditto - - - - -	1,443,448	9	2
Ordnance, ditto - - - - -	154,324	15	8
Hanover Subsidy - - - - -	9,375	-	-
Interest on the above, up to Christmas 1711 - - - - -	791,299	5	9
Loans in anticipation of Duties, &c. - - - - -	1,808,577	11	-
Interest on ditto - - - - -	133,761	19	-
	9,471,326	-	-

Under the Act, this amount was authorized to be funded as a Debt due to the South Sea Company, with Interest at 6 per cent., amounting to 568,279 *l.* 10 *s.* per annum; but upon the subsequent making-up of the Accounts in 1714, the actual Debt to the South Sea Company was ascertained to be 9,177,967 *l.* 15 *s.* 4 *d.*, as above stated.

£ 20,691,525 10 10

into and Issues from the Exchequer, &c., in the Year ended 29th September 1711.

(9 & 10 Anne.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
To Bank of England, on their Annuity of 206,501 <i>l.</i> 13 <i>s.</i> 5 <i>d.</i> at 6 <i>l.</i> per cent.	145,000	—	—			
To East India Company, at 5 <i>l.</i> per cent.	160,000	—	—			
Bankers' Annuities	41,775	—	10			
TOTAL Funded Debt				346,775	—	10
Exchequer, Life and Terminable Annuities, including Management, 7,129 <i>l.</i> 14 <i>s.</i> 7 <i>d.</i>	615,393	10	2			
Lottery Annuities, including Management, 500 <i>l.</i>	147,858	10	5			
TOTAL Terminable Annuities				763,252	—	7
Interest and Circulation of Exchequer Bills	288,481	18	7			
Interest on Loans in anticipation of Duties, &c.	323,443	12	10			
TOTAL Unfunded Debt				611,925	11	5
Discount for prompt payment, &c. of Loans	—	—	—	91,236	3	11
TOTAL INTEREST, &c. OF PUBLIC DEBT				1,813,188	16	9
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse	27,500	—	—			
H. M.'s Household	115,919	16	3			
Works	17,982	2	3			
Civil List Pensions and Annuities, (including 47,937 <i>l.</i> 9 <i>s.</i> out of Gross Revenues)	70,828	18	4			
H. M.'s Charities	31,378	—	5			
On account of the Palatines	5,773	7	7			
Royal Bounty	14,384	8	—			
Secret Service	40,148	2	9			
Fees and Salaries	85,313	4	9			
British Ministers Abroad	22,762	1	2			
Tin Affair	139,350	—	—			
Towards Building Blenheim Palace	15,000	—	—			
Lord Cornwallis, Loan by Mortgage on the Aulnage Duties, Ireland	3,000	—	—			
African Company, by way of Loan	500	—	—			
Civil Government, Scotland	24,123	16	6			
Other Contingent and Miscellaneous Charges, Civil List	31,574	5	7			
TOTAL Civil List	645,038	3	7			
Mint Expenses	7,486	2	9			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	7,777	3	6			
Queen Anne's Bounty, for Augmentation of Poor Livings	1,453	6	9			
Expenses of Exchequer Bills	553	4	—			
Prince Charles of Denmark, on account of 4,000 <i>l.</i> per annum for quitting his Pretensions to the Bishoprick of Eutin	2,100	17	6			
Salaries and Incidents of Commissioners for stating the Public Accounts	3,375	—	—			
TOTAL CIVIL GOVERNMENT				667,783	18	1
ARMY SERVICES, including Debts,* with Interest, funded in Capital Stock of South Sea Company	4,853,290	4	4			
NAVY SERVICES, ditto	7,476,288	—	11			
ORDNANCE SERVICES, ditto	334,374	6	3			
(Total Army, Navy, and Ordnance Debts,* with Interest, funded in Capital Stock of South Sea Company, 7,561,454 <i>l.</i> 17 <i>s.</i> 2 <i>d.</i>)				12,663,952	11	6
TOTAL EXPENDITURE				15,144,925	6	4
Issued to pay off Exchequer Bills	205	—	—			
" Malt Lottery Tickets, including Interest	56,542	8	4			
" Loans in anticipation of Duties, &c. including 1,616,512 <i>l.</i> 18 <i>s.</i> 2 <i>d.</i> Principal and Interest, funded in Capital Stock of South Sea Company	4,664,546	15	1			
TOTAL applied to REDUCTION of DEBT				4,721,294	3	5
BALANCES in the Exchequer on 29th September 1711				825,306	1	1
	£.			20,691,525	10	10

* These Debts, although settled in this year, were incurred in previous years.

(10 & 11 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1711	-	-	-	825,306	1	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	1,481,229	-	10			
Excise	1,804,671	1	7			
Stamps	195,124	14	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,152,053	1	7			
Post Office	92,261	12	8			
Crown Lands, including Sales of Tin, 80,730 <i>l.</i> 2 <i>s.</i> 11 <i>d.</i>	93,249	4	-			
Miscellaneous, viz.:						
First Fruits and Tenths	12,263	-	10			
Other Small Branches of the Hereditary Revenue	3,488	6	9			
Imprest Money repaid, &c.	3,464	18	-			
				19,211	5	7
TOTAL NET INCOME				5,747,800	-	3
OTHER RECEIPTS, viz.:						
Raised by Contributions, for Annuities at 9 <i>l.</i> per cent. for 32 years, from Michaelmas 1710, to complete 900,000 <i>l.</i> , per 8 Anne, c. 7				25	-	-
„ by Contributions, to complete 2,000,000 <i>l.</i> Lottery Loan, 1711, from Michaelmas 1711, per 9 Anne, c. 23				393,998	6	6
„ by Contributions, in full of First Lottery Loan, 1712, from Michaelmas 1712, per 10 Anne, c. 19				1,800,000	-	-
„ by Contributions, in part of 1,800,000 <i>l.</i> , Second Lottery Loan, 1712, from Michaelmas 1712, per 10 Anne, c. 26				941,236	13	6
	£.			3,135,260	-	-
Raised by Issue of Exchequer Bills				133,500	-	-
„ by Loans in anticipation of Duties, &c., viz.:						
On Tallies	£.	s.	d.			
In Money	1,146,178	-	10			
	1,251,510	2	10			
				2,397,688	3	8
TOTAL raised by CREATION of DEBT				5,666,448	3	8
				£.		
				12,239,554	5	-

into and Issues from the Exchequer, &c., in the Year ended 29th September 1712.

(10 & 11 Anne.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
To Bank of England - - - - -	212,512	10	7			
To East India Company - - - - -	160,000	-	-			
To South Sea Company, on 558,678 <i>l.</i> 1 <i>s.</i> 4 <i>d.</i> per annum, at 6 <i>l.</i> per cent., including Management, 8,000 <i>l.</i> - - - - -	300,160	15	9			
Bankers' Annuities - - - - -	36,682	2	4			
TOTAL Funded Debt - - - - -				709,355	8	8
Exchequer, Life, and Terminable Annuities, including Management, 6,505 <i>l.</i> 0 <i>s.</i> 3 <i>d.</i> - - - - -	766,654	-	8			
Lottery Annuities, including Management, 16,505 <i>l.</i> 5 <i>s.</i> - - - - -	313,378	-	8			
TOTAL Terminable Annuities - - - - -				1,080,032	1	4
Interest and Circulation of Exchequer Bills - - - - -	147,013	16	4			
Interest on Loans in anticipation of Duties, &c. - - - - -	337,670	3	6			
TOTAL Unfunded Debt - - - - -				484,683	19	10
Discount for prompt payment, and Charges for receiving Loans - - - - -	-	-	-	86,199	18	-
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				2,360,271	7	10
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse - - - - -	29,500	-	-			
H. M.'s Household - - - - -	156,042	1	10			
Works - - - - -	27,911	4	7			
Civil List Pensions and Annuities, (including 35,995 <i>l.</i> out of Gross Revenues) - - - - -	52,332	-	11			
M. M.'s Charities - - - - -	54,686	13	10			
French Protestants - - - - -	4,000	-	-			
Royal Bounty - - - - -	6,651	-	-			
Secret Service - - - - -	30,250	-	-			
Fees and Salaries - - - - -	68,182	6	1			
British Ministers Abroad - - - - -	85,150	8	1			
Tin Affair - - - - -	87,510	-	-			
Towards Building Blenheim Palace - - - - -	12,000	-	-			
William Penn, in part of 12,000 <i>l.</i> for his Government of Pennsylvania - - - - -	1,000	-	-			
J. Drummond, Special Service relating to the War - - - - -	13,000	-	-			
African Company, by way of Loan - - - - -	1,147	10	-			
Civil Government of Scotland - - - - -	31,405	13	6			
Other Contingent and Miscellaneous Charges, Civil List - - - - -	35,821	18	11			
TOTAL Civil List - - - - -	696,590	17	9			
Mint Expenses - - - - -	6,241	7	4			
Salaries in West India Islands, &c., out of 4½ <i>l.</i> per cent Duty - - - - -	6,863	2	6			
Queen Anne's Bounty for augmentation of Poor Livings - - - - -	2,866	-	-			
Expenses of Exchequer Bills - - - - -	3,087	14	7			
For Building a Church at Rotterdam - - - - -	2,500	-	-			
Prince Charles of Denmark, on 4,000 <i>l.</i> per annum for quitting Pretensions to Bishoprick of Eutin - - - - -	2,102	7	6			
Salaries of Commissioners of Public Accounts - - - - -	6,000	-	-			
TOTAL CIVIL GOVERNMENT - - - - -				726,251	9	8
ARMY SERVICES, including Balance of Tallies undisposed of - £. 56,241 7 10	2,836,653	16	4			
NAVY SERVICES " " " - 63,653 16 8	1,776,137	15	6			
ORDNANCE SERVICES " " " - 12,505 - -	164,761	15	-			
TOTAL EXPENDITURE - - - - -				4,777,553	6	10
TOTAL EXPENDITURE - - - - -				7,864,076	4	4
Issued to pay off Exchequer Bills - - - - -	165	-	-			
" Loans in anticipation of Duties, &c. - - - - -	3,083,841	9	2			
TOTAL applied to REDUCTION OF DEBT - - - - -				3,084,006	9	2
BALANCES in the Exchequer on 29th September 1712 - - - - -				1,291,471	11	6
	£.			12,239,554	5	-

(11 & 12 Anne.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1712 - - - - -	-	-	-	1,291,471	11	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,427,621	16	4			
Excise - - - - -	2,089,090	6	9			
Stamps - - - - -	106,560	18	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c. - - - - -	1,883,769	-	2			
Post Office - - - - -	92,245	14	9			
Crown Lands (including Sales of Tin, 129,109 <i>l.</i> 19 <i>s.</i> 10 <i>d.</i>) - - -	136,299	16	3			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tithes - - - - -	13,436	7	5			
Other Small Branches of the Hereditary Revenue - - - - -	2,730	8	6			
Imprest Money repaid, &c. - - - - -	28,127	16	11*			
				44,294	12	10
TOTAL NET INCOME - - - - -				5,779,882	5	3
OTHER RECEIPTS, viz.:						
Raised to complete 1,800,000 <i>l.</i> , Second Lottery Loan, anno 1812, per 10 Anne, c. 26 - - - - -	858,763	6	6			
„ by Issue of Exchequer Bills - - - - -	777,339	15	-			
„ by Loans in anticipation of Duties, &c., viz.:	£.	s.	d.			
On Tallies - - - - -	497,629	-	4			
In Money - - - - -	896,126	19	6			
				1,393,755	19	10
TOTAL raised by CREATION of DEBT - - - - -				3,029,859	1	4
	£.			10,101,212	18	1

* Including 21,809*l.* 18*s.* 8*d.* paid by Paymaster of Civil List, Scotland, Revenue received by him, the details of which are not specified in the Treasury books.

into and Issues from the Exchequer, &c., in the Year ended 29th September 1713.

(11 & 12 Anne.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
To Bank of England - - - - -	215,490	16	3			
To East India Company - - - - -	110,734	16	2			
To South Sea Company, on 558,678 l. 1 s. 4 d., including Management, 8,000 l.	578,779	10	-			
Bankers' Annuities - - - - -	38,057	9	-			
TOTAL Funded Debt - - - - -				943,062	11	5
Exchequer, Life, and Terminable Annuities, including Management, 6,729 l. 12 s. 3 d. - - - - -	787,074	4	3			
Lottery Annuities, including Management, 15,038 l. 1 s. 4 d. - - - - -	627,074	13	4			
TOTAL Terminable Annuities - - - - -				1,414,148	17	7
Interest and Circulation of Exchequer Bills - - - - -	178,366	3	5			
Interest on Loans in anticipation of Duties, &c. - - - - -	352,152	18	8			
TOTAL Unfunded Debt - - - - -				530,519	2	1
Further Discount on prompt payment of Contributions to Lottery Loan, 1710 - - - - -	-	-	-	130	17	-
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -				2,887,861	8	1
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse - - - - -	27,500	-	-			
H. M.'s Household - - - - -	143,568	5	10			
Works - - - - -	4,993	5	8			
Civil List Pensions and Annuities (including 31,495 l. paid out of Gross Revenues) - - - - -	47,039	12	10			
H. M.'s Charities - - - - -	76,299	8	10			
French Protestants - - - - -	2,000	-	-			
Royal Bounty - - - - -	4,658	16	-			
Secret Service - - - - -	24,300	-	-			
Fees and Salaries - - - - -	71,008	16	5			
British Ministers Abroad - - - - -	38,797	13	2			
Tin Affair - - - - -	121,200	-	-			
Civil Government of Scotland - - - - -	27,160	15	8			
Other Contingent and Miscellaneous Charges, Civil List - - - - -	15,836	6	3			
TOTAL Civil List - - - - -	604,363	-	8			
Mint Expenses - - - - -	8,953	3	11			
Salaries in West India Islands, &c., out of 4½ l. per cent. Duty - - - - -	7,104	2	2			
Queen Anne's Bounty for augmentation of Poor Livings - - - - -	3,300	-	-			
Expenses of Exchequer Bills - - - - -	4,433	17	-			
Prince Charles of Denmark, on 4,000 l. per annum for quitting his Pretensions to the Bishoprick of Eutin - - - - -	4,000	-	-			
Towards Building 50 New Churches - - - - -	15,000	-	-			
Expenses of Commissioners of Public Accounts - - - - -	8,625	-	-			
TOTAL CIVIL GOVERNMENT - - - - -				655,779	3	9
ARMY SERVICES (including Balance of Tallies undisposed of £. 53,101 19 8) -	1,266,755	4	10			
NAVY SERVICES ditto - ditto - - 63,653 16 8 -	1,456,760	10	4			
ORDNANCE SERVICES - - - - -	94,725	16	1			
TOTAL EXPENDITURE - - - - -				2,818,241	11	3
Issued to pay off Exchequer Bills - - - - -	10	-	-			
„ Loans in anticipation of Duties, &c. - - - - -	2,846,274	-	7			
TOTAL applied to REDUCTION of DEBT - - - - -				2,846,284	-	7
BALANCES in the Exchequer on 29 September 1713 - - - - -				893,046	14	5
	£.			10,101,212	18	1

into and Issues from the Exchequer, &c., in the Year ended 29th September 1714.

{(12 & 13 Anne
and 1 Geo. I.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz:						
To Bank of England - - - - -	201,501	13	5			
To East India Company - - - - -	169,251	14	6			
To South Sea Company, on 558,678 <i>l.</i> 1 <i>s.</i> 4 <i>d.</i> , at 6 <i>l.</i> per cent., including Manage- ment, 8,000 <i>l.</i> - - - - -	423,309	5	4			
Bankers' Annuities - - - - -	40,031	15	7			
TOTAL Funded Debt - - - - -				834,094	8	10
Exchequer, Life, and Terminable Annuities (including Management, 9,175 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i>) - - - - -	792,093	10	10			
Lottery Annuities (including Management, 9,754 <i>l.</i> 17 <i>s.</i> 8 <i>d.</i>) - - - - -	811,574	-	8			
TOTAL Terminable Annuities - - - - -				1,603,667	11	6
Interest and Circulation of Exchequer Bills - - - - -	228,617	5	2			
Interest on Loans in anticipation of Duties, &c. - - - - -	354,193	-	4			
TOTAL Unfunded Debt - - - - -				582,810	5	6
Charges of receiving Contributions to Civil List Lottery, 1713 - - - - -	-	-	-	579	16	3
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				3,021,152	2	1
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse - - - - -	26,811	4	9			
H. M.'s Household - - - - -	298,891	3	7			
Works - - - - -	85,361	3	11			
Civil List Pensions and Annuities (including 31,120 <i>l.</i> paid out of Gross Revenues) - - - - -	66,632	-	6			
H. M.'s Charities - - - - -	117,636	18	1			
Royal Bounty - - - - -	12,544	18	8			
Secret Service - - - - -	34,066	5	5			
Fees and Salaries - - - - -	111,356	14	11			
British Ministers Abroad - - - - -	158,873	13	9			
Tin Affair - - - - -	116,017	14	11			
Civil Government of Scotland - - - - -	32,222	3	-			
Other Contingent and Miscellaneous Charges, Civil List - - - - -	47,768	16	8			
TOTAL Civil List - - - - -	1,108,182	18	2			
Mint Expenses - - - - -	9,029	4	10			
Salaries in West India Islands, &c., out of 4 <i>l.</i> per cent. Duties - - - - -	7,100	-	-			
Queen Anne's Bounty, for Augmentation of Poor Livings - - - - -	4,000	-	-			
Expenses of Exchequer Bills - - - - -	1,899	16	6			
Prince Charles of Denmark, on 4,000 <i>l.</i> per annum, for quitting his pretensions to the Bishoprick of Eutin - - - - -	6,307	2	6			
Towards Building 50 new Churches - - - - -	15,000	-	-			
Commissioners of Public Accounts - - - - -	9,000	-	-			
TOTAL CIVIL GOVERNMENT - - - - -				1,160,519	2	-
ARMY SERVICES - - - - -	884,451	-	3			
NAVY SERVICES (Balance of Tallies undisposed of, 53,253<i>l.</i> 16<i>s.</i> 8<i>d.</i>) - - - - -	1,043,222	13	-			
ORDNANCE SERVICES - - - - -	75,902	5	7			
TOTAL EXPENDITURE - - - - -				2,003,575	18	10
TOTAL EXPENDITURE - - - - -				6,185,247	2	11
Issued to pay off Exchequer Bills - - - - -	10	-	-			
„ Loans in anticipation of Duties, &c. - - - - -	2,181,584	19	11			
TOTAL applied to REDUCTION of DEBT - - - - -				2,181,594	19	11
BALANCES in the Exchequer on 29th September 1714 - - - - -				1,066,089	15	5
	£.			9,433,531	18	3

(1 & 2 Geo. 1.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1714	-	-	-	1,066,689	15	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	-	-	-	1,684,661	11	5
Excise	-	-	-	2,302,807	9	-
Stamps	-	-	-	142,207	10	11
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c.	-	-	-	1,128,669	8	10
Post Office	-	-	-	95,263	3	-
Crown Lands (including Sales of Tin, 151,000 <i>l.</i>)	-	-	-	158,976	3	-
Miscellaneous, viz.:				£.	s.	d.
First Fruits and Tenths	-	-	-	11,544	15	9
Other small Branches of the Hereditary Revenue	-	-	-	7,498	16	-
Imprest Money repaid, &c.	-	-	-	15,789	17	-
				34,833	8	9
TOTAL NET INCOME						5,547,418 14 11
OTHER RECEIPTS, viz.:						
Raised to complete 1,400,000 <i>l.</i> , Contributions to Lottery Loan, Anno 1714, per 12 Anne, stat. 2, c. 9				570,000	-	-
Raised in part of 1,079,000 <i>l.</i> , by Contributions for 5 per cent. Annuities, from Michaelmas 1715, per 1 Geo. 1, stat. 2, cc. 19 & 21				137,000	-	-
Raised by Loan of Additional Capital Stock of South Sea Company, at 6 per cent., from 24th June 1715, per 1 Geo. 1, stat. 2, c. 21				822,032	4	8*
Raised by Loans in anticipation of Duties, &c.:	£.	s.	d.	1,529,032	4	8
In Tallies	-	-	-	473,379	-	5
In Money	-	-	-	1,022,922	-	3
				1,496,301	-	8
TOTAL raised by CREATION of DEBT						3,025,333 5 4
* Note.—The following Amounts of Public Receipt and Expenditure, in the year ended 29th September 1715, are included in this Account, but did not pass through the Exchequer; Raised by further Debt bearing interest at 6 per cent. per annum, incurred to the South Sea Company, per Act 1 Geo. 1, stat. 2, c. 21						
	£.	s.	d.	822,032	4	8
To be applied as follows:						
For half a year's Interest at 6 per cent. to South Sea Company, on 9,177,964 <i>l.</i> 15 <i>s.</i> 4 <i>d.</i> , to 24th June 1715				275,339	-	8
For half a year's Interest at 6 per cent. to South Sea Company, on 10,000,000 <i>l.</i> , to 25th December 1715				300,000	-	-
For one year's Management to ditto				8,000	-	-
For Navy Services				238,693	4	-
	£.			822,032	4	8
				£.		9,639,441 15 8

into and Issues from the Exchequer, &c., in the Year ended 29th September 1715.

(1 & 2 Geo. I.)

	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:						
To Bank of England, - - - - -	201,501	13	5			
To East India Company - - - - -	134,695	13	8			
To South Sea Company, on 608,000 l. at 6l. per cent., including Manage- ment, 8,000 l. - - - - -	861,678	1	4			
Bankers' Annuities - - - - -	38,681	3	2			
TOTAL Funded Debt - - - - -				1,236,556	11	7
	£.	s.	d.			
Exchequer Life and Terminable Annuities, including Management, 5,250 - -	777,151	15	4			
Lottery Annuities - - - - - ditto - - - - - 2,907	762,619	1	8			
TOTAL Terminable Annuities - - - - -				1,539,770	17	
Interest on Debentures for the Sufferers at Nevis and St. Christopher - -	10,907	7	7			
Interest and circulation of Exchequer Bills - - - - -	294,718	19	9			
Interest on Loans in anticipation of Duties, &c. - - - - -	186,142	4	2			
TOTAL Unfunded Debt - - - - -				491,768	11	6
Discount for prompt Payment and for receiving Loans - - - - -	-	-	-	7,587	4	-
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				3,275,683	4	1
CIVIL GOVERNMENT, viz.:						
H. M.'s Household - - - - -	221,086	3	4			
Works - - - - -	28,580	14	5			
Civil List Pensions and Annuities, viz.:	£.	s.	d.			
The Prince of Wales - - - - -	35,000	-	-			
Other Pensions (including 39,062 l. 19 s. paid out of Gross Revenues) - - - - -	68,989	13	2			
H. M.'s Charities and Pensions - - - - -	63,920	8	1			
	167,910	1	3			
Royal Bounty - - - - -	16,529	12	4			
Secret Service - - - - -	17,677	7	11			
Fees and Salaries - - - - -	78,026	7	4			
British Ministers Abroad - - - - -	62,220	11	8			
Tin Affair - - - - -	21,000	-	-			
Civil Government of Scotland - - - - -	29,558	12	1			
Other Contingent and Miscellaneous Charges, Civil List - - - - -	50,295	8	9			
TOTAL Civil List - - - - -	692,884	19	1			
Mint Expenses - - - - -	11,558	17	10			
Salaries in West India Islands, &c., out of 4½ l. per cent. Duty - - - - -	1,896	5	6			
Queen Anne's Bounty for Augmentation of Poor Livings - - - - -	2,300	-	-			
Expenses of Exchequer Bills - - - - -	1,029	9	5			
Towards building 50 new Churches - - - - -	24,000	-	-			
TOTAL CIVIL GOVERNMENT - - - - -				733,669	11	10
ARMY SERVICES (Balance of Tallies undisposed of, 15,501 l. 0 s. 5 d.) - - - - -	923,625	17	10			
NAVY SERVICES (- - - ditto - - - 313,168 l. 0 s. 5 d.) - - - - -	1,205,269	1	2			
ORDNANCE SERVICES - - - - -	90,102	7	2			
TOTAL EXPENDITURE - - - - -				6,228,350	2	1
Issued to pay off Exchequer Bills - - - - -	115,787	10	-			
„ Loans on anticipation of Duties, &c. - - - - -	2,104,755	7	6			
TOTAL applied to REDUCTION of DEBT - - - - -				2,220,542	17	6
BALANCES in the Exchequer on 29th September 1715 - - - - -				1,190,548	16	1
	£.			9,639,441	15	8

(2 & 3 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1715 - - - - -	-	-	-	1,190,548	16	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,504,158	19	2			
Excise - - - - -	2,371,561	-	2			
Stamps - - - - -	130,177	10	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, Personal Estates, &c. - - - - -	1,368,165	17	3			
Post Office - - - - -	88,425	9	-			
Crown Lands (including Sales of Tin, 83,785 <i>l.</i> 3 <i>s.</i> 11 <i>d.</i>) - - - - -	88,037	6	-			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	12,730	8	9			
Other small Branches of the Hereditary Revenue - - - - -	10,074	10	3			
Imprest Money repaid, &c. - - - - -	8,718	18	5			
				31,523	17	5
TOTAL NET INCOME - - - - -				5,582,049	19	10
OTHER RECEIPTS, viz.:						
Raised to complete 1,079,000 <i>l.</i> , Contributions to 5 <i>l.</i> per cent. Annuities, 1715, per 1 Geo. 1, stat. 2, cap. 19 - - - - -	942,000	-	-			
„ by Loans in anticipation of Duties, &c., viz.:						
On Tallies - - - - -	1,345,247	8	6			
In Money - - - - -	1,285,477	12	6			
				2,630,725	1	-
TOTAL raised by CREATION of DEBT - - - - -				3,572,725	1	-
				£.	10,345,323	16 11

into and Issues from the Exchequer, &c., in the Year ended 29th September 1716.

(2 & 3 Geo. I.)

	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT of the Public Debt, viz.:						
To Bank of England - - - - -	211,323	2	10			
To East India Company - - - - -	161,873	5	-			
To South Sea Company (on 608,000 <i>l.</i> , at 6 <i>l.</i> per cent., including Management, 8,000 <i>l.</i>) - - - - -	443,900	-	-			
Bankers' Annuities - - - - -	39,316	8	9			
TOTAL Funded Debt - - - - -				856,412	16	7
Exchequer Life and Terminable Annuities, including Management, 5,250 <i>l.</i> -	774,338	6	1			
Lottery Annuities - - - - -	914,205	11	6			
TOTAL Terminable Annuities - - - - -				1,688,543	17	7
Interest on Debentures for Sufferers at Nevis and St. Christopher's - - -	5,260	6	10			
Interest and Circulation of Exchequer Bills - - - - -	303,942	19	6			
Interest on Loans in anticipation of Duties, &c. - - - - -	151,933	18	3			
TOTAL Unfunded Debt - - - - -				461,137	4	7
Discount for prompt Payment and Charges for receiving Loans - - -	-	-	-	21,391	13	10
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				3,027,485	12	7
CIVIL GOVERNMENT, viz.:						
H. M.'s Privy Purse - - - - -	30,000	-	-			
H. M.'s Household - - - - -	191,329	6	5			
Works - - - - -	21,419	5	7			
Civil List Pensions and Annuities, viz.:	£.	s.	d.			
The Prince of Wales - - - - -	136,250	-	-			
Other Pensions (including 39,250 <i>l.</i> paid out of Gross Revenues) - - - - -	75,666	2	6			
H. M.'s Charities and Pensions - - - - -	34,246	-	2			
	246,162	2	8			
French Protestants - - - - -	7,500	-	-			
Royal Bounty - - - - -	26,823	18	2			
Secret Service - - - - -	22,339	-	10			
Fees and Salaries - - - - -	83,450	11	7			
British Ministers Abroad - - - - -	72,897	3	3			
Tin Affair - - - - -	67,776	10	9			
Civil Government of Scotland - - - - -	24,569	5	11			
Contingent and Miscellaneous Charges, Civil List - - - - -	79,885	5	6			
TOTAL Civil List - - - - -	874,152	10	8			
Mint Expenses - - - - -	8,534	9	5			
Salaries in West India Islands, &c., out of 4½ <i>l.</i> per cent. Duty - - -	4,203	11	6			
Expenses of Exchequer Bills - - - - -	1,576	4	3			
Towards building 50 new Churches - - - - -	35,000	-	-			
For building Vaudois Churches abroad - - - - -	1,000	-	-			
Commissioners for inquiring into the Estates of Popish Traitors, &c. -	2,000	-	-			
TOTAL CIVIL GOVERNMENT - - - - -				926,466	15	10
ARMY SERVICES (Balance of Tallies undisposed of, 195,044 <i>l.</i> 13 <i>s.</i> 11 <i>d.</i>) - - -	2,150,995	19	9			
NAVY SERVICES (- - - ditto - - - 192,583 <i>l.</i> 10 <i>s.</i> 1 <i>d.</i>) - - - - -	791,555	1	10			
ORDNANCE - - - - -	179,530	6	2			
TOTAL EXPENDITURE - - - - -				3,122,081	7	9
TOTAL applied to REDUCTION of DEBT - - - - -				7,076,033	16	2
Issued to pay off Exchequer Bills - - - - -	55	-	-			
„ Loans in anticipation of Duties, &c. - - - - -	2,085,217	14	-			
BALANCES in the Exchequer on 29th September 1716 - - - - -				2,085,272	14	-
				1,184,017	6	9
	£.			10,345,323	16	11

(3 & 4 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1716 - - - - -	-	-	-	1,184,017	6	9
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,821,594	11	-			
Excise - - - - -	2,355,314	16	10			
Stamps - - - - -	143,375	5	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	1,983,627	11	3			
Post Office - - - - -	90,677	13	7			
Crown Lands (including Sales of Tin, 80,509 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i>) - - - - -	84,469	10	11			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	12,482	19	5			
Other small Branches of the Hereditary Revenue - - - - -	16,276	-	5			
Imprest Money repaid, &c. - - - - -	6,545	16	1			
				35,304	15	11
TOTAL NET INCOME - - - - -						
OTHER RECEIPTS, viz.:						
Principal of the two Lottery Annuities, 1711, and two Lottery Annuities, 1712, funded in 5 <i>l.</i> per cent. Annuities, from 29th September 1717, per 3 Geo. 1, c. 7 - - - - -	8,875,703	-	6			
" Bankers' Annuities, being a moiety of the Bankers' Debt, funded in 5 <i>l.</i> per cent. Annuities, from 29th September 1717, per 3 Geo. 1, c. 7 - - - - -	658,654	13	6			
Exchequer Bills, held by Bank of England, funded at 5 <i>l.</i> per cent., from 25th December 1717, per 3 Geo. 1, c. 8 - - - - -	9,534,357	14	-			
Raised by Contributions to 4 <i>l.</i> per cent. Annuities, from date of Tallies of Sol.,* per 3 Geo. 1, c. 7 - - - - -	2,000,000	-	-			
Raised by Loans in anticipation of Duties, &c., viz.:						
On Tallies - - - - -	477,867	8	11			
In Money - - - - -	1,011,915	4	11			
				1,489,782	13	10
TOTAL raised by CREATION of DEBT - - - - -						
				13,533,267	13	5
				£.	21,231,649	4 9

* See Note page 28.

into and Issues from the Exchequer, &c., in the Year ended 29th September 1717.

(3 & 4 Geo. I.)

		£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the Public Debt, viz.:							
To Bank of England	- - - - -	256,494	19	4			
To East India Company	- - - - -	99,953	15	11			
To South Sea Company, on 608,000 l., at 6 l. per cent., including Management, 8,000 l.	- - - - -	615,909	2	5			
Bankers' Annuities	- - - - -	43,854	18	5			
£. 5 per cent. Annuities, including Management, 650 l.	- - - - -	95,550	-	-			
TOTAL Funded Debt	- - - - -				1,111,762	16	1
Exchequer Life and Terminable Annuities, including Management, 8,400 l. 18 s. 9 d.	- - - - -	781,762	12	5			
Lottery Annuities, including Management, 6,898 l. 7 s. 9 d.	- - - - -	1,088,219	14	-			
TOTAL Terminable Annuities	- - - - -				1,869,982	6	5
Interest on Debentures issued for Sufferers at Nevis and St. Christopher's	- - - - -	652	19	1			
Interest and Circulation of Exchequer Bills	- - - - -	304,084	5	4			
Interest on Loans in anticipation of Duties, &c.	- - - - -	152,862	19	8			
TOTAL Unfunded Debt	- - - - -				457,600	4	1
Charges of receiving Subscriptions of Lottery Annuities funded in 5 l. per cent. Annuities	- - - - -	-	-	-	1,000	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -	-	-	-	3,440,345	6	7
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse	- - - - -	31,500	-	-			
H. M.'s Household	- - - - -	201,856	2	7			
Works	- - - - -	43,407	16	11			
Civil List Pensions and Annuities, viz.:							
The Prince of Wales	- - - - -	£. 99,500	-	-			
Other Pensions (including 40,600 l. paid out of Gross Revenues)	- - - - -	79,326	11	8			
H. M.'s Charities and Pensions	- - - - -	60,672	7	2			
		239,498	18	10			
French Protestants	- - - - -	15,000	-	-			
Royal Bounty	- - - - -	22,086	13	9			
Secret Service	- - - - -	38,765	1	4			
Fees and Salaries	- - - - -	98,201	10	2			
British Ministers Abroad	- - - - -	70,376	19	10			
Tin Affair	- - - - -	56,397	1	7			
Other Contingent and Miscellaneous Charges, Civil List	- - - - -	84,108	14	6			
TOTAL Civil List	- - - - -	901,198	19	6			
Mint Expenses	- - - - -	9,570	17	5			
Salaries in West India Islands, &c., out of 4½ l. per cent. Duty	- - - - -	8,026	3	3			
Queen Anne's Bounty for Augmentation of Poor Livings	- - - - -	4,500	-	-			
Expenses of Exchequer Bills	- - - - -	2,083	-	3			
Towards building 50 New Churches	- - - - -	33,475	16	7			
Commissioners for inquiring into the Estates of Popish Traitors	- - - - -	14,960	-	-			
Commissioners for stating the Debts due to Scotland, by way of equivalent	- - - - -	3,980	-	-			
Sufferers by late tumultuous proceedings	- - - - -	5,579	15	3			
TOTAL CIVIL GOVERNMENT	- - - - -				983,374	12	3
ARMY SERVICES (including Balance of Tallies undisposed of - £. 14,001 - 5)	- - - - -	979,607	9	5			
NAVY SERVICES (ditto ditto ditto - 19,852 10 4)	- - - - -	442,542	3	6			
ORDNANCE SERVICES	- - - - -	39,305	18	2			
					1,461,455	11	1
TOTAL EXPENDITURE	- - - - -	-	-	-	5,885,175	9	11
Amount remaining unsatisfied at 29th September 1717, of Principal of the two Lottery Annuities, 1711, and the two Lottery Annuities, 1712, funded in 5 l. per cent. Annuities, per 3 Geo. 1, c. 7		8,875,703	-	6			
Bankers' Annuities, funded in 5 l. per cent. Annuities, per 3 Geo. 1, c. 7, being a moiety of the Bankers' Debt		658,654	13	6			
		9,534,357	14	-			
Exchequer Bills held by Bank of England, funded per 3 Geo. 1, c. 8		2,000,000	-	-			
Issued to pay off Exchequer Bills		5	-	-			
Issued to pay off Loans in anticipation of Duties, &c.		2,381,427	4	3			
TOTAL applied to REDUCTION of DEBT	- - - - -				13,915,789	18	3
BALANCES in the Exchequer on 29th September 1717		-	-	-	1,430,683	16	7
		£.			21,231,649	4	9

(4 & 5 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1717 - - - - -	-	-	-	1,430,683	16	7
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,687,201	4	3			
Excise - - - - -	2,412,519	3	5			
Stamps - - - - -	139,094	2	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	1,619,171	3	4			
Post Office - - - - -	94,747	17	6			
Crown Lands (including Sales of Tin, 37,867 <i>l.</i> 14 <i>s.</i> 1 <i>d.</i>) - - - - -	43,701	3	6			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	27,549	16	6			
Fines for Treason - - - - -	52,827	18	10			
Other small Branches of the Hereditary Revenue - - - - -	6,716	18	-			
Imprest Money repaid, &c. - - - - -	6,120	-	2			
	93,214	13	6			
 TOTAL NET INCOME - - - - -				6,089,649	8	3
OTHER RECEIPTS, viz.:						
Raised by further Contributions to 4 <i>l.</i> per cent. Annuities, from date of Tallies of Sol., per 3 Geo. 1, c. 7 - - - - -	437,801	15	2			
Raised by Loans in anticipation of Duties, &c., viz.:						
On Tallies - - - - -	620,204	1	-			
In Money - - - - -	1,933,573	2	1			
	2,553,777	3	1			
TOTAL raised by CREATION of DEBT - - - - -				2,991,578	18	3
	£.			10,511,912	3	1

into and Issues from the Exchequer, &c., in the Year ended 29th September 1718.

(4 & 5 Geo. I.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
To Bank of England - - - - -	- - - - -	226,868	13	1			
To East India Company on 160,000 l., at 5 l. per cent. - - - - -	- - - - -	127,603	19	6			
To South Sea Company, on 608,000 l., at 6 l. per cent., reduced to 508,000 l., at 5 l. per cent. (including Management, 8,000 l.) - - - - -	- - - - -	584,190	17	6			
Arrears of Bankers' Annuities - - - - -	- - - - -	2,076	12	5			
£. 5 per cent. Annuities (including Management, 650 l.) - - - - -	- - - - -	412,094	17	-			
£. 4 per cent. Annuities - - - - -	- - - - -	30,360	8	-			
TOTAL Funded Debt - - - - -	- - - - -				1,383,195	7	6
Exchequer, Life, and Terminable Annuities (including Management, 5,685 l. 4 s. 4 d.) - - - - -	- - - - -	777,489	13	6			
Lottery Annuities (including Management, 3,182 l. 2 s. 9 d.) - - - - -	- - - - -	295,012	7	2			
TOTAL Terminable Annuities - - - - -	- - - - -				1,072,502	-	8
Interest on Debentures issued for Sufferers at Nevis and St. Christopher's - - - - -	- - - - -	340	7	10			
Interest and Circulation of Exchequer Bills - - - - -	- - - - -	222,160	14	10			
Interest on Loans in anticipation of Duties, &c. - - - - -	- - - - -	152,003	5	11			
TOTAL Unfunded Debt - - - - -	- - - - -				374,504	8	7
Further Charges of funding the four Lottery Annuities, 1711 and 1712, in 5 l. per cent. Annuities - - - - -	- - - - -	-	-	-	8,640	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	- - - - -	-	-	-	2,838,841	16	9
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse - - - - -	- - - - -	33,500	-	-			
H. M.'s Household - - - - -	- - - - -	168,331	15	3			
Works - - - - -	- - - - -	32,572	9	11			
Civil List Pensions and Annuities, viz.:							
The Prince of Wales - - - - -	- - - - -	99,250	-	-			
The Governess to the young Princesses - - - - -	- - - - -	2,900	-	-			
Other Pensions (including 39,062 l. 19 s. paid out of Gross Revenues) - - - - -	- - - - -	75,942	15	-			
The Prince's late Servants - - - - -	- - - - -	2,364	4	-			
H. M.'s Charities and Pensions - - - - -	- - - - -	49,015	19	8			
		229,472	18	8			
French Protestants - - - - -	- - - - -	7,500	-	-			
Royal Bounty - - - - -	- - - - -	33,417	5	9			
Secret Service - - - - -	- - - - -	43,004	16	8			
Fees and Salaries - - - - -	- - - - -	93,989	5	10			
British Ministers Abroad - - - - -	- - - - -	63,489	3	10			
Tin Affair - - - - -	- - - - -	1,081	19	2			
Other Contingent and Miscellaneous Charges; Civil List - - - - -	- - - - -	78,137	14	7			
TOTAL Civil List - - - - -	- - - - -	784,497	9	8			
Mint Expenses - - - - -	- - - - -	10,867	13	-			
Salaries in West India Islands, &c., out of 4½ per cent. Duty - - - - -	- - - - -	8,656	-	6			
Queen Anne's Bounty for Augmentation of Poor Livings - - - - -	- - - - -	5,700	-	-			
Expenses of Exchequer Bills - - - - -	- - - - -	1,598	18	4			
Towards building 50 New Churches - - - - -	- - - - -	1,122	12	11			
Towards repairing the Collegiate Church of Westminster - - - - -	- - - - -	6,000	-	-			
Commissioners for inquiring into the Estates of certain Traitors - - - - -	- - - - -	17,727	-	8			
Commissioners for stating the Debts due to Scotland, by way of equivalent - - - - -	- - - - -	3,980	-	-			
TOTAL CIVIL GOVERNMENT - - - - -	- - - - -				840,149	15	1
ARMY SERVICES (including Balance of Tallies undisposed of, 30,001 l. 0 s. 5 d.) - - - - -	- - - - -	1,204,436	4	9			
NAVY SERVICES (including Balance on Tallies undisposed of, 50,833 l.) - - - - -	- - - - -	1,350,487	2	11			
ORDNANCE SERVICES - - - - -	- - - - -	119,599	18	6			
					2,674,523	6	2
TOTAL EXPENDITURE - - - - -	- - - - -	-	-	-	6,353,514	18	-
Issued to pay off Bankers' Annuities - - - - -	- - - - -	291	4	-			
„ Loans in anticipation of Duties, &c. - - - - -	- - - - -	2,710,064	3	6			
TOTAL applied to REDUCTION of DEBT - - - - -	- - - - -				2,710,355	7	6
BALANCES in the Exchequer on 29th September 1718 - - - - -	- - - - -	-	-	-	1,448,041	17	7
		£.			10,511,912	3	1

(5 & 6 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES remaining in the Exchequer on 29th September 1718 - - - - -	-	-	-	1,448,041	17	7
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,644,415	19	1			
Excise - - - - -	2,453,697	4	9			
Stamps - - - - -	136,452	14	6			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	1,588,676	19	4			
Post Office - - - - -	98,276	4	8			
Crown Lands (including Sales of Tin, 17,900 <i>l.</i>) - - - - -	19,261	3	7			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	13,285	15	8			
Forfeitures for Treason - - - - -	58,960	-	2			
Other small Branches of the Hereditary Revenue - - - - -	5,885	-	3			
Imprest Money repaid, &c. - - - - -	6,934	6	1			
				85,065	2	2
TOTAL NET INCOME - - - - -				6,025,845	8	1
OTHER RECEIPTS, viz.:						
Principal of Lottery Annuities, 1710, funded in South Sea Stock, at 5 <i>l.</i> per cent., from 25 December 1718, per 5 Geo. 1, c. 19 - - - - -	1,202,702	8	-			
Raised by Contributions from South Sea Company, at 5 <i>l.</i> per cent., from Christmas 1718, moiety of their subscription, per 5 Geo. 1, c. 19 - - - - -	272,071	-	5			
„ Ditto to 5 <i>l.</i> per cent. Annuities, from Christmas 1718, per 3 Geo. 1, c. 7 & 9 - - - - -	110,312	17	5			
„ Ditto to 4 <i>l.</i> per cent. Annuities, to pay off Army Debentures, per 4 Geo. 1, c. 10 - - - - -	585	7	1			
„ Ditto from Lottery Annuities, at 4 <i>l.</i> per cent., from Lady-day 1719, per 5 Geo. 1, c. 3 & 9 - - - - -	1,011,990	-	-			
„ by Loans in anticipation of Duties, &c., viz.:	£.	s.	d.			
On Tallies - - - - -	1,098,357	4	3			
In Money - - - - -	953,376	14	4			
TOTAL raised by CREATION of DEBT - - - - -	2,051,733	18	7	4,649,395	11	6
				£.	12,123,282	17 2

into and Issues from the Exchequer, &c., in the Year ended 29th September 1719.

(5 & 6 Geo. I.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.	
To Bank of England	-	-	-	-	-	293,445	17	11				
To East India Company	-	-	-	-	-	124,857	18	10				
To South Sea Company, on 596,739 <i>l.</i> 13 <i>s.</i> 11 <i>d.</i> , at 5 <i>l.</i> per cent. (including Management, 9,397 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i>)	-	-	-	-	-	552,369	16	11				
Arrears of Bankers' Annuities	-	-	-	-	-		561	18	9			
£. 5 per cent. Annuities	-	-	-	-	-	412,094	17	-				
£. 4 per cent. Annuities	-	-	-	-	-	81,288	16	-				
TOTAL Funded Debt	-	-	-	-	-				1,464,619	5	5	
Exchequer, Life, and Terminable Annuities (including Management, 6,251 <i>l.</i> 18 <i>s.</i> 5 <i>d.</i>)	-	-	-	-	-	782,312	14	8				
Lottery Annuities (including Management, 960 <i>l.</i> 0 <i>s.</i> 7 <i>d.</i>)	-	-	-	-	-	220,616	3	6				
TOTAL Terminable Annuities	-	-	-	-	-				1,002,928	18	2	
Interest on Debentures for Sufferers at Nevis and St. Christopher's	-	-	-	-	-		40	13	-			
Interest and Circulation of Exchequer Bills	-	-	-	-	-	118,684	8	5				
Interest on Loans in anticipation of Duties, &c.	-	-	-	-	-	89,260	15	1				
TOTAL Unfunded Debt	-	-	-	-	-				207,985	16	6	
Recouped to the South Sea Company out of their Loan, per 5 Geo. 1, c. 19	-	-	-	-	-	26,202	13	4				
Charges of Conversion of Lottery Annuities, 1710, into South Sea Stock	-	-	-	-	-	1,000	-	-				
Charges of receiving Contributions to Lottery Annuities, per 5 Geo. 1, c. 3 & 9	-	-	-	-	-	3,000	-	-				
TOTAL INTEREST, &c., of PUBLIC DEBT	-	-	-	-	-				30,202	13	4	
									2,705,736	13	5	
CIVIL GOVERNMENT, viz.:												
H. M.'s Privy Purse	-	-	-	-	-	26,100	-	-				
H. M.'s Household	-	-	-	-	-	126,916	2	10				
Works	-	-	-	-	-	21,584	10	9				
Civil List Pensions and Annuities, viz.:												
The Prince of Wales	-	-	-	-	-	100,000	-	-				
The Governess to the young Princesses	-	-	-	-	-	21,075	-	-				
Other Pensions, including 53,950 <i>l.</i> paid out of Gross	-	-	-	-	-							
Revenues	-	-	-	-	-	88,167	16	2				
The Prince's late Servants	-	-	-	-	-	4,960	-	6				
H. M.'s Charities and Pensions	-	-	-	-	-	32,065	15	6				
									246,268	12	2	
French Protestants	-	-	-	-	-	15,000	-	-				
Royal Bounty	-	-	-	-	-	25,201	19	3				
Secret Service	-	-	-	-	-	43,945	-	-				
Fees and Salaries	-	-	-	-	-	89,041	14	7				
British Ministers Abroad	-	-	-	-	-	52,520	15	2				
Other Contingent and Miscellaneous Charges, Civil List (including 1,786 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i> , Rewards for apprehending Highwaymen)	-	-	-	-	-	51,818	1	11				
TOTAL Civil List	-	-	-	-	-	698,396	16	8				
Mint Expenses	-	-	-	-	-	9,785	6	6				
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	7,098	5	9				
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	19,000	-	-				
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	-	4,000	-	-				
Surplusage in accounts of Trustees for Sale of Shares in South Sea Stock	-	-	-	-	-	130	16	-				
Expenses of Exchequer Bills	-	-	-	-	-	1,593	16	10				
Towards Building 50 New Churches	-	-	-	-	-	25,000	-	-				
Salaries, &c., of Commissioners for inquiring into the Estates of certain Traitors	-	-	-	-	-	31,431	7	4				
The Amount of Claims on Forfeited Estates	-	-	-	-	-	4,049	1	1				
Expenses of the Trial of Rebels in Scotland	-	-	-	-	-	2,603	-	-				
Commissioners for stating the Debts due to Scotland, by way of equivalent	-	-	-	-	-	4,758	18	-				
TOTAL CIVIL GOVERNMENT	-	-	-	-	-				807,847	8	2	
ARMY SERVICES (including Balance of Tallies undisposed of, 272,342 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>)	-	-	-	-	-	1,186,394	17	6				
NAVY SERVICES (including Balance of Tallies undisposed of, 453,424 <i>l.</i> 8 <i>s.</i> 8 <i>d.</i>)	-	-	-	-	-	1,292,897	11	9				
ORDNANCE SERVICES (including Balance of Tallies undisposed of, 20,000 <i>l.</i>)	-	-	-	-	-	158,984	6	4				
TOTAL EXPENDITURE	-	-	-	-	-				2,638,276	15	7	
									6,151,860	17	2	
Amount of Principal of Lottery Annuities, 1710, funded in South Sea Stock, per 5 Geo. 1, c. 19	-	-	-	-	-	1,202,702	8	-				
Issued to pay off Principal of Exchequer Bills (out of the Sinking Fund)	-	-	-	-	-	1,233,287	10	-				
„ an Army Debenture lost	-	-	-	-	-	300	-	-				
„ Loans in anticipation of Duties, &c.	-	-	-	-	-	2,217,486	13	9				
TOTAL applicable to REDUCTION of DEBT	-	-	-	-	-				4,653,776	11	9	
BALANCES in the Exchequer on 29th September 1719	-	-	-	-	-				1,317,045	8	3	
									£.	12,123,282	17	2

(6 & 7 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1719 - - - - -	-	-	-	1,317,645	8	3
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,672,911	14	5			
Excise - - - - -	2,478,426	13	11			
Stamps - - - - -	175,934	19	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	1,536,514	4	2			
Post Office - - - - -	95,046	14	3			
Crown Lands (including Sales of Tin, 27,500 <i>l.</i>) - - - - -	32,910	9	-			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	7,935	5	4			
Forfeitures for Treason - - - - -	55,009	8	6			
Other small Branches of the Hereditary Revenues - - - - -	5,884	16	8			
Imprest Money repaid - - - - -	10,042	19	11			
Other Moneys received, viz.:						
From South Sea Company, their Proportion of the Expense of circulating and exchanging Exchequer Bills, per 6 Geo. 1, c. 4 - - - - -	52,724	3	10			
From the Royal Exchange and London Assurance Companies, in part of 300,000 <i>l.</i> each, per 6 Geo. 1, c. 18 (afterwards reduced to 150,000 <i>l.</i> each, per 7 Geo. 1, stat. 1, c. 27), in consideration of Charters being granted to them, viz., 100,000 <i>l.</i> each - - - - -	200,000	-	-			
				331,596	14	3
TOTAL NET INCOME - - - - -						6,323,341 9 -
OTHER RECEIPTS, viz.:						
Raised by Contributions for 4 <i>l.</i> per cent. Annuities, from 25 March 1720, in part of 312,000 <i>l.</i> , per 6 Geo. 1, c. 11 - - - - -	234,000	-	-			
„ from South Sea Company, at 5 <i>l.</i> per cent., from Christmas 1718, being the second moiety of their Subscription, per 5 Geo. 1, c. 19 - - - - -	272,071	-	5			
„ by Issue of Exchequer Bills, at 2 <i>d.</i> per cent. per diem, to be lent to the South Sea Company, per 6 Geo. 1, c. 10 - - - - -	1,000,000	-	-			
„ by Loans in anticipation of Duties, &c., viz.:						
In Tallies - - - - -	1,049,907	7	-			
In Money - - - - -	1,044,762	3	8			
				2,094,669	10	8
TOTAL raised by CREATION of DEBT - - - - -						3,600,740 11 1
				£.		11,241,727 8 4

into and Issues from the Exchequer, &c., in the Year ended 29th September 1720.

(6 & 7 Geo. I.)

		£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:							
To Bank of England	- - - - -	288,751	7	10			
To East India Company	- - - - -	160,000	-	-			
To South Sea Company, on 596,739 <i>l.</i> 13 <i>s.</i> 11 <i>d.</i> , at 5 <i>l.</i> per cent. (including Management, 9,397 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i>)	- - - - -	569,754	5	5			
Arrears of Bankers' Annuities	- - - - -		49	18	3		
£. 5 per cent. Annuities	- - - - -	538,154	6	-			
£. 4 per cent. Annuities	- - - - -	159,547	5	-			
TOTAL Funded Debt	- - - - -				1,716,257	2	6
Exchequer, Life, and Terminable Annuities (including Management, 6,080 <i>l.</i> 19 <i>s.</i> 4 <i>d.</i>)	- - - - -	659,581	16	4			
Lottery Annuities (including Management, 228 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i>)	- - - - -	283,600	11	4			
TOTAL Terminable Annuities	- - - - -				943,182	7	8
Interest on Debentures for Sufferers at Nevis and St. Christopher's	- - - - -		248	16	5		
Interest and Circulation of Exchequer Bills	- - - - -		26,232	16	7		
Interest on Loans in anticipation of Duties, &c.	- - - - -		69,480	-	10		
TOTAL Unfunded Debt	- - - - -				95,961	13	10
Further Charges of Conversion of Lottery Annuities, 1710, into South Sea Stock	- - - - -	6,040	-	-			
Ditto - - receiving and managing Lottery Loan, 1719	- - - - -	7,308	13	10			
	- - - - -				13,348	13	10
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -				2,768,749	17	10
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse	- - - - -	26,400	-	-			
H. M.'s Household	- - - - -	157,759	16	6			
Works	- - - - -	43,285	8	-			
Civil List Pensions and Annuities, viz.:		£.	s.	d.			
The Prince of Wales	- - - - -	100,000	-	-			
The Governess to the young Princesses	- - - - -	20,000	-	-			
Other Pensions, including 45,450 <i>l.</i> paid out of Gross Revenues	- - - - -	89,365	9	7			
The Prince's late Servants	- - - - -	4,883	3	-			
H. M.'s Charities and Pensions	- - - - -	60,332	18	11			
	- - - - -	274,581	11	6			
French Protestants	- - - - -	10,000	-	-			
Royal Bounty	- - - - -	22,734	10	-			
Secret Service	- - - - -	59,975	-	-			
Fees and Salaries	- - - - -	108,071	11	8			
British Ministers Abroad	- - - - -	86,238	9	10			
Other Contingent and Miscellaneous Charges, Civil List	- - - - -	91,438	15	1			
TOTAL Civil List	- - - - -	880,485	2	7			
Mint Expenses	- - - - -	9,717	9	-			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	- - - - -	5,950	-	-			
Queen Anne's Bounty for Augmentation of Poor Livings	- - - - -	12,000	-	-			
Sheriffs of England and Wales: Expenses in passing their Accounts	- - - - -	4,000	-	-			
Expenses of Exchequer Bills	- - - - -	734	1	9			
Towards building 50 New Churches	- - - - -	30,000	-	-			
Salaries, &c. of Commissioners for stating the Debts due to Scotland, by way of equivalent	- - - - -	791	6	10			
Salaries, &c. of Commissioners for inquiring into the Estates of certain Traitors	- - - - -	23,348	11	6			
Amount of Claims on Forfeited Estates	- - - - -	12,782	2	-			
TOTAL CIVIL GOVERNMENT	- - - - -				979,808	13	8
ARMY SERVICES (including Balance of Tallies undisposed of, 354,030 <i>l.</i> 0 <i>s.</i> 8 <i>d.</i>)	- - - - -	964,813	12	3			
NAVY SERVICES (including Balance of Tallies undisposed of, 342,746 <i>l.</i> 7 <i>s.</i> 10 <i>d.</i>)	- - - - -	1,180,874	13	5			
ORDNANCE SERVICES	- - - - -	108,163	19	9			
	- - - - -				2,253,852	5	5
TOTAL EXPENDITURE	- - - - -				6,002,410	16	11
ADVANCE,—Exchequer Bills, per 6 Geo. 1, c. 10, lent to the South Sea Company, at 4 <i>l.</i> per cent. Interest, from 7 June 1720					1,000,000	-	-
Issued to pay off Principal of Exchequer Bills (out of the Sinking Fund)	- - - - -	422,060	-	-			
„ „ Loans on anticipation of Duties, &c.	- - - - -	1,918,528	18	9			
TOTAL applied to REDUCTION of DEBT	- - - - -				2,340,588	18	9
BALANCES in the Exchequer on 29th September 1720	- - - - -				1,898,727	12	8
	- - - - -	£.			11,241,727	8	4

(7 & 8 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1720 - - - - -	-	-	-	1,898,727	12	3
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,445,804	4	2			
Excise - - - - -	2,486,334	2	5			
Stamps - - - - -	140,451	11	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	1,572,519	7	9			
Post Office - - - - -	94,964	9	1			
Crown Lands (including Sales of Tin, 12,000 <i>l.</i>) - - - - -	12,949	16	6			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	24,587	4	5			
Forfeitures for Treason - - - - -	63,029	18	4			
Other Small Branches - - - - -	7,374	12	-			
Imprest Money repaid - - - - -	924	4	-			
Money paid, viz.:						
South Sea Company, their Proportion of the Expense of circulating and exchanging Exchequer Bills, per 6 Geo. 1, c. 4 - - - - -	52,724	3	10			
Royal Exchange and London Assurance Companies, in further part of 150,000 <i>l.</i> each, per 6 Geo. 1, c. 18, and 7 Geo. 1, s. 1, c. 27, in consideration of Charters being granted to them, viz.:						
Royal Exchange Company - 21,250 - -	21,250	-	-			
London Assurance - - 31,250 - -	31,250	-	-			
	52,500	-	-	201,140	2	7
TOTAL NET INCOME - - - - -				5,954,163	14	3
OTHER RECEIPTS:						
Raised by further Contributions for Annuities at 4 <i>l.</i> per cent., from 25 March 1720, to complete 312,000 <i>l.</i> , per 6 Geo. 1, c. 11 - - - - -	78,000	-	-			
„ by Contributions for Annuities, at 5 <i>l.</i> per cent., from 24 June 1721, in part of 500,000 <i>l.</i> , to pay off Civil List Debts, per 7 Geo. 1, c. 27, viz.:						
In Money - - - - -	126,000	-	-			
In Tallies of Pro. - - - - -	51,800	-	-			
„ by Loans in anticipation of Duties, &c. (including 700,000 <i>l.</i> , Malt Lottery Loan, per 7 Geo. 1, c. 20), viz.:						
In Money - - - - -	1,064,016	4	10			
In Tallies - - - - -	479,352	-	8			
In Malt Lottery Tickets - - - - -	293,700	-	-			
	1,837,068	5	6			
TOTAL raised by CREATION of DEBT - - - - -				2,092,868	5	6
	£.			9,945,759	12	5

into and Issues from the Exchequer, &c., in the Year ended 29th September 1721.

(7 & 8 Geo. I.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.
To Bank of England - - - - -	-	-	293,751	7	10			
To South Sea Company, on 587,342 <i>l.</i> 4 <i>s.</i> 5 <i>d.</i> , at 5 <i>l.</i> per cent. (including Management, 9,397 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i>) - - - - -	-	-	518,582	-	9			
To South Sea Company, on Long and Short Exchequer Annuities and Redeemable Public Debt, subscribed per 6 Geo. 1, c. 4, viz., 1,110,799 <i>l.</i> 15 <i>s.</i> 2 <i>d.</i> , at 5 <i>l.</i> per cent. per annum, and 153,574 <i>l.</i> 10 <i>s.</i> 11 <i>d.</i> , at 4 <i>l.</i> per cent. per annum. -	-	-	1,336,141	18	-			
To East India Company - - - - -	-	-	351,028	16	6			
£. 5 per cent. Annuities - - - - -	-	-	294,231	5	6			
£. 4 per cent. Annuities - - - - -	-	-	62,873	1	11			
TOTAL Funded Debt - - - - -	-	-				2,856,608	10	6
Lottery Annuities (including Management, 1,875 <i>l.</i> 18 <i>s.</i> 8 <i>d.</i>) - - - - -	-	-	95,135	6	5			
Exchequer, Life, and Terminable Annuities (including Management, 5,583 <i>l.</i> 15 <i>s.</i> 6 <i>d.</i>) - - - - -	-	-	266,499	3	10			
TOTAL Terminable Annuities - - - - -	-	-				361,634	10	3
Interest and Circulation of Exchequer Bills - - - - -	-	-	11,771	15	8			
Interest on Loans in anticipation of Duties, &c. - - - - -	-	-	76,478	4	-			
TOTAL Unfunded Debt - - - - -	-	-				88,249	19	8
Discount for prompt Payment of Loan, 1720, and Charges for receiving and managing Lottery Loan - - - - -	-	-	-	-	-	7,493	2	2
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -	-	-	-	-	-	3,313,986	2	7
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse - - - - -	-	-	30,000	-	-			
H. M.'s Household Expenses - - - - -	-	-	210,696	3	4			
Works - - - - -	-	-	22,924	10	11			
Civil List Annuities and Pensions, viz.:		£.	s.	d.				
The Prince of Wales - - - - -	-	100,750	-	-				
The Governess to the young Princesses - - - - -	-	20,000	-	-				
Other Pensions (including 52,056 <i>l.</i> 17 <i>s.</i> paid out of Gross Revenues) - - - - -	-	75,095	4	-				
The Prince's late Servants - - - - -	-	2,441	11	6				
French Protestants - - - - -	-	5,000	-	-				
Paid by Paymaster of Pensions - - - - -	-	58,774	4	1				
					262,060	19	7	
Royal Bounty - - - - -	-	17,637	-	-				
Secret Service - - - - -	-	86,891	13	4				
Fees and Salaries - - - - -	-	82,787	7	6				
British Ministers Abroad - - - - -	-	78,883	9	6				
Works at Blenheim - - - - -	-	10,917	5	9				
Other Contingent and Miscellaneous Charges, Civil List - - - - -	-	87,390	19	1				
TOTAL Civil List - - - - -	-	890,189	9	-				
Mint Expenses - - - - -	-	10,054	8	11				
Salaries in West India Islands and Earl Kinnoul's Pension, out of 4½ per cent. Duty - - - - -	-	6,757	9	10				
Queen Anne's Bounty for Augmentation of Poor Livings - - - - -	-	19,000	-	-				
Sheriffs of England and Wales: Expenses in passing their Accounts - - - - -	-	4,000	-	-				
Expenses of Exchequer Bills - - - - -	-	664	5	9				
Towards building 50 New Churches - - - - -	-	936	13	-				
Towards repairing St. Peter's Church in Westminster - - - - -	-	7,000	-	-				
Salaries, &c., of Commissioners for inquiring into the Estates of certain Traitors -	-	17,264	2	9				
Amount of Claims on Forfeited Estates - - - - -	-	16,881	8	1				
Executors of N. Ridley, for discovery of Moneys given to Popish and Superstitious Uses - - - - -	-	250	-	-				
Bank of England, for difference of Exchange on 649,866 <i>l.</i> , remitted to Holland for the better preserving Public Credit - - - - -	-	5,154	10	8				
Owners and Freighters of Ship "Bristol," burnt to prevent Infection - - - - -	-	23,935	-	-				
TOTAL CIVIL GOVERNMENT - - - - -	-				1,002,087	8	-	
ARMY SERVICES - - - - -	-	753,622	11	9				
NAVY SERVICES - - - - -	-	704,709	13	11				
ORDNANCE SERVICES - - - - -	-	98,820	19	7				
					1,557,153	5	3	
TOTAL EXPENDITURE - - - - -	-	-	-	-	5,873,226	15	10	
Issued to pay off Principal of Exchequer Bills - - - - -	-	9,700	-	-				
" Loans in anticipation of Duties, &c. - - - - -	-	1,617,961	-	10				
TOTAL applied to REDUCTION of DEBT - - - - -	-				1,627,661	-	10	
BALANCES in the Exchequer on 29th September 1721 - - - - -	-	-	-	-	2,444,871	15	9	
		£.			9,945,759	12	5	

(8 & 9 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1721 - - - - -	-	-	-	2,444,871	15	9
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,492,882	-	9			
Excise - - - - -	2,675,595	8	8			
Stamps - - - - -	142,449	4	7			
Land and Assessed Taxes (including Duties on Pensions, Offices, and Personal Estates) - - - - -	1,575,156	16	4			
Post Office - - - - -	90,037	1	2			
Crown Lands (including Sales of Tin, 7,000 <i>l.</i>) - - - - -	8,462	16	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	12,444	3	7			
Forfeitures for Treason - - - - -	44,510	11	4			
Other small Branches of the Hereditary Revenue - - - - -	7,549	11	1			
Imprest Money repaid - - - - -	10,111	7	10			
Money paid by the South Sea Company, for Interest at 4 <i>l.</i> per cent. on 1,000,000 <i>l.</i> , in Exchequer Bills advanced to them, per 6 Geo. 1, c. 10 - - - - -	71,972	12	1			
By the London Assurance Company, to complete 150,000 <i>l.</i> , per 6 Geo. 1, c. 18, and 7 Geo. 1, c. 27, in consideration of a Charter being granted to them - - - - -	18,750	-	-			
				165,338	5	11
TOTAL NET INCOME - - - - -						
OTHER RECEIPTS, viz.:						
Raised by further Contributions for Annuities at 5 <i>l.</i> per cent., from 24 June 1721, in further part of 500,000 <i>l.</i> , per 7 Geo. 1, c. 27, viz.:						
In Money - - - - -	9,500	-	-			
In Tallies of Pro. - - - - -	294,800	-	-			
„ by funding Principal and Interest of West India Debentures in 3 <i>l.</i> per cent. Annuities, from Christmas 1721, per 8 Geo. 1, c. 20 - - - - -	304,300	-	-			
„ by Issue of Exchequer Bills - - - - -	141,093	15	1			
„ by Loans in anticipation of Duties (including 700,000 <i>l.</i> in Money by Sale of Malt Lottery Tickets), viz.:	943,300	-	-			
In Money - - - - -	1,010,997	8	-			
In Tallies - - - - -	709,055	8	-			
				1,720,052	16	-
TOTAL raised by CREATION of DEBT - - - - -						
				3,108,746	11	1
				£.	11,703,540	- 7

into and Issues from the Exchequer, &c., in the Year ended 29th September 1722.

(8 & 9 Geo. I.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	-	-	-	-	288,751	7	10			
To South Sea Company	-	-	-	-	-	-	-	-	-	1,921,693	18	2			
To East India Company	-	-	-	-	-	-	-	-	-	160,000	-	-			
£. 5 per cent. Annuities	-	-	-	-	-	-	-	-	-	103,836	5	10			
£. 4 per cent. Annuities	-	-	-	-	-	-	-	-	-	69,989	19	7			
TOTAL Funded Debt													2,544,271	11	5
Lottery Annuities	-	-	-	-	-	-	-	-	-	40,355	3	5			
Exchequer, Life, and Terminable Annuities	-	-	-	-	-	-	-	-	-	172,067	3	8			
TOTAL Terminable Annuities													212,422	7	1
Interest on Debentures issued for Sufferers at Nevis and St. Christopher's (including 41,731 l. 19 s. 1 d. interest for seven years to Christmas 1721, funded per 8 Geo. 1, c. 20)										41,766	16	2			
Interest and Circulation of Exchequer Bills (including 80,000 l. paid to the South Sea Company for their use)										107,691	1	1			
Interest on Loans in anticipation of Duties, &c.										82,539	13	-			
TOTAL Unfunded Debt													231,997	10	3
Charges for receiving Subscriptions to the South Sea Company, and receiving and managing Malt Lottery Loans										-	-	-	23,281	16	2
TOTAL INTEREST, &c., of PUBLIC DEBT										-	-	-	3,011,973	4	11
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse	-	-	-	-	-	-	-	-	-	34,000	-	-			
H. M.'s Household	-	-	-	-	-	-	-	-	-	184,184	1	8			
Works	-	-	-	-	-	-	-	-	-	36,613	2	11			
Civil List Annuities and Pensions, viz.:															
The Prince of Wales										100,000	-	-			
Governess to the young Princesses										20,000	-	-			
Prince Charles of Denmark (on 4,000 l. per annum)										21,000	-	-			
Other Pensions (including 44,950 l. paid out of Gross Revenues)										96,965	5	1			
The Prince's late Servants										519	14	-			
French Protestants										45,000	-	-			
Paid by Paymaster of Pensions										72,810	13	-			
										356,295	12	1			
Royal Bounty										35,481	-	-			
Secret Service										100,750	-	-			
Fees and Salaries										133,774	18	4			
British Ministers Abroad										116,192	4	5			
Contingent and Miscellaneous Charges, Civil List										103,551	11	3			
TOTAL Civil List										1,100,842	10	8			
Mint Expenses										10,413	15	-			
Salaries in West India Islands, &c., out of 4½ per cent. Duty										1,850	-	-			
Sheriffs of England and Wales: Expenses in passing their Accounts										4,000	-	-			
Expenses of Exchequer Bills										5,264	13	1			
Towards building 50 New Churches										28,365	5	8			
Towards repairing St. Peter's Church, in Westminster										1,000	-	-			
Salaries, &c. of Commissioners for inquiring into the Estates of certain Traitors										17,501	2	-			
Claims on Forfeited Estates (including 250 l. for discovering an Estate given to Popish uses)										11,471	2	-			
TOTAL CIVIL GOVERNMENT													1,180,708	8	5
ARMY SERVICES										1,011,331	15	10			
NAVY SERVICES										1,665,635	18	10			
ORDNANCE SERVICES										108,350	3	4			
TOTAL EXPENDITURE													2,785,317	18	-
													6,977,999	11	4
Principal of Debentures issued for Sufferers at Nevis and St. Christopher's, funded per 8 Geo. 1, c. 20										99,361	16	-			
Issued to pay off Principal of Exchequer Bills										972,105	-	-			
,, Loans in anticipation of Duties, &c.										2,469,027	13	2			
TOTAL applied to REDUCTION of DEBT													3,540,494	9	2
BALANCES in the Exchequer on 29th September 1722										-	-	-	1,185,046	-	1
										£.			11,703,540	-	7

(9 & 10 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1722 - - - - -	-	-	-	1,185,046	-	1
NET RECEIPT of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,604,049	11	10			
Excise - - - - -	2,779,914	5	5			
Stamps - - - - -	143,798	4	9			
Land and Assessed Taxes - - - - -	1,224,116	18	6			
Post Office - - - - -	93,322	6	10			
Crown Lands (including Sales of Tin, 11,900 £.) - - - - -	19,441	12	6			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	18,036	14	2			
Forfeitures for Treason - - - - -	54,384	12	1			
Other small Branches of the Hereditary Revenue - - - - -	7,851	12	8			
Imprest Money repaid - - - - -	18,861	15	5			
Money paid by the Royal Exchange Assurance Company, to complete 150,000 £., per 6 Geo. 1, c. 18, and 7 Geo. 1, c. 27, in consideration of a Charter being granted to them	28,750	-	-			
	127,884	14	4			
TOTAL NET INCOME - - - - -				5,992,527	14	2
OTHER RECEIPTS, viz.:						
Repayment by the South Sea Company of 1,000,000 £. Loan in Exchequer Bills, anno 1720 - - - - -	-	-	-	1,000,000	-	-
Raised by further Contributions for Annuities at 5 £. per cent. from 24 June 1721, to complete 500,000 £., per 7 Geo. 1, c. 27, viz.:						
In Money - - - - -	1,330	-	-			
In Tallies of Pro. - - - - -	16,570	-	-			
	17,900	-	-			
Raised by Issue of Exchequer Bills - - - - -	1,056,700	-	-			
„ by Loans in anticipation of Duties, including 750,000 £. Malt Lottery Loan, anno 1723, viz.:						
In Money - - - - -	1,034,108	18	3			
In Tallies - - - - -	759,335	13	9			
	1,793,444	12	-			
TOTAL raised by CREATION of DEBT - - - - -				2,868,044	12	-
				£.	11,045,618	6 3

into and Issues from the Exchequer, &c., in the Year ended 29th September 1723.

(9 & 10 Geo. I.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
To Bank of England	- - - - -	288,751	7	10			
Ditto - - (on their Annuity of 200,000 <i>l.</i> at 5 <i>l.</i> per cent. on 4,000,000 <i>l.</i> purchased of the South Sea Company, per 7 Geo. 1, stat. 1, c. 5)	- - - - -	226,248	17	-			
To South Sea Company	- - - - -	1,631,423	4	-			
To East India Company	- - - - -	160,000	-	-			
£. 5 per cent. Annuities	- - - - -	99,681	9	1			
£. 4 per cent. Annuities	- - - - -	113,370	8	3			
£. 3 per cent. Annuities	- - - - -	3,432	3	9			
TOTAL Funded Debt	- - - - -				2,522,907	9	11
Lottery Annuities (including Management, 61 <i>l.</i> 16 <i>s.</i> 6 <i>d.</i>)	- - - - -	87,861	-	3			
Exchequer, Life, and Terminable Annuities (including Management, 5,463 <i>l.</i> 7 <i>s.</i> 4 <i>d.</i>)	- - - - -	178,645	3	4			
TOTAL Terminable Annuities	- - - - -				266,506	3	7
Interest and Circulation of Exchequer Bills	- - - - -	40,092	8	2			
Interest on Loans in anticipation of Duties, &c.	- - - - -	65,390	-	5			
TOTAL Unfunded Debt	- - - - -				105,482	8	7
Discount on prompt payment of Civil List Loan, 1721, and Charges for receiving and Managing Malt Lottery Loans	- - - - -	-	-	-	23,741	6	3
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -	-	-	-	2,918,637	8	4
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse	- - - - -	26,000	-	-			
H. M.'s Household	- - - - -	147,002	5	7			
Works	- - - - -	22,041	9	4			
Civil List Annuities and Pensions, viz.:		£.	s.	d.			
The Prince of Wales	- - - - -	100,000	-	-			
Governess to the young Princesses	- - - - -	20,000	-	-			
Other Pensions (including 45,950 <i>l.</i> paid out of Gross Revenues)	- - - - -	80,920	3	4			
The Prince's late Servants	- - - - -	10,109	15	6			
French Protestants	- - - - -	3,750	-	-			
Paid by Paymaster of Pensions	- - - - -	68,115	5	9			
		282,805	4	7			
Royal Bounty	- - - - -	52,894	5	11			
Secret Service	- - - - -	106,000	-	-			
Fees and Salaries	- - - - -	111,715	2	3			
British Ministers Abroad	- - - - -	43,642	15	-			
Contingent and Miscellaneous Charges, Civil List	- - - - -	55,308	-	1			
TOTAL Civil List	- - - - -	847,499	2	9			
Mint Expenses	- - - - -	12,722	18	1			
Salaries in West India Islands, &c. out of 4½ per cent. Duty	- - - - -	3,568	4	4			
Queen Anne's Bounty, for Augmentation of Poor Livings	- - - - -	12,000	-	-			
Sheriffs of England and Wales: Expenses in passing their Accounts	- - - - -	4,000	-	-			
Expenses of Exchequer Bills	- - - - -	3,539	5	8			
Towards building 50 New Churches	- - - - -	20,000	-	-			
Salaries, &c. of Commissioners for inquiring into the Estates of certain Traitors	- - - - -	13,515	19	3			
Claims on Forfeited Estates, including grant of 12,000 <i>l.</i> to William Lord Widdrington, for the future support of himself and family	- - - - -	14,400	10	10			
The Sufferers at Preston, for damages sustained at the time of the action against the Rebels	- - - - -	4,730	18	6			
Earl of Clarendon, on H. M. resuming the Mansion, &c. in Privy Gardens	- - - - -	6,000	-	-			
TOTAL CIVIL GOVERNMENT	- - - - -				942,026	19	5
ARMY SERVICES	- - - - -	894,891	5	8			
NAVY SERVICES	- - - - -	826,621	16	-			
ORDNANCE SERVICES	- - - - -	88,941	4	9			
					1,810,454	6	5
TOTAL EXPENDITURE	- - - - -	-	-	-	5,671,118	14	2
Issued to pay off, in part, Principal unsubscribed into South Sea Stock, and Interest of Lottery Loans, 1713, 1714, and 1719		128,224	15	10			
„ Principal remaining unsubscribed into South Sea Stock, of 5 <i>l.</i> per cent. Annuities, per 3 Geo. 1, c. 7	- - - - -	1,204,786	3	4			
„ Principal of Exchequer Bills	- - - - -	1,134,800	-	-			
„ Loans in anticipation of Duties, &c.	- - - - -	1,726,331	3	2			
TOTAL applied to REDUCTION of DEBT	- - - - -				4,194,142	2	4
BALANCES in the Exchequer on 29th September 1723	- - - - -	-	-	-	1,180,357	9	9
		£.			11,045,618	6	3

into and Issues from the Exchequer, &c., in the Year ended 29th September 1724.

(10 & 11 Geo. I.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	-	-	-	-	490,502	10	10			
To South Sea Company	-	-	-	-	-	-	-	-	-	1,711,783	14	6			
To East India Company	-	-	-	-	-	-	-	-	-	160,000	-	-			
£. 5 per cent. Annuities	-	-	-	-	-	-	-	-	-	34,436	13	5			
£. 4 per cent. Annuities	-	-	-	-	-	-	-	-	-	61,184	15	7			
£. 3 per cent. Annuities	-	-	-	-	-	-	-	-	-	3,062	8	11			
TOTAL Funded Debt													2,460,970	3	3
Lottery Annuities (including Management, 1,072 l. 18 s. 4 d.)										102,382	4	6			
Exchequer Life and Terminable Annuities (including Management, 6,205 l. 3 s. 8 d.)										178,576	6	1			
TOTAL Terminable Annuities													280,958	10	7
Interest and Circulation of Exchequer Bills										71,996	14	5			
Interest on Loans in anticipation of Duties, &c.										42,908	2	2			
TOTAL Unfunded Debt													114,904	16	7
Charges of Receiving and Managing Malt Lottery Loans										-	-	-	6,677	9	8
TOTAL INTEREST, &c. of PUBLIC DEBT										-	-	-	2,863,511	-	1
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse	-	-	-	-	-	-	-	-	-	33,000	-	-			
H. M.'s Household	-	-	-	-	-	-	-	-	-	186,735	11	5			
Works	-	-	-	-	-	-	-	-	-	36,772	15	7			
Civil List Annuities and Pensions, viz.:															
Prince of Wales	-	-	-	-	-	-	-	-	-	100,000	-	-			
Governess to the young Princesses	-	-	-	-	-	-	-	-	-	20,000	-	-			
Other Pensions (including 42,258 l. 18 s. paid out of Gross Revenues)										88,933	17	5			
Paid by Paymaster of Pensions										52,079	13	1			
										261,013	10	6			
Royal Bounty	-	-	-	-	-	-	-	-	-	31,136	10	6			
Secret Service	-	-	-	-	-	-	-	-	-	87,971	19	6			
Fees and Salaries	-	-	-	-	-	-	-	-	-	98,968	13	9			
British Ministers Abroad	-	-	-	-	-	-	-	-	-	48,553	-	3			
Contingent Miscellaneous Charges, Civil List	-	-	-	-	-	-	-	-	-	101,333	16	2			
TOTAL Civil List										885,535	17	9			
Mint Expenses										11,985	11	10			
Salaries in West India Islands, &c., out of 4½ per cent. Duty										5,585	-	7			
Sheriffs of England and Wales, Expenses in passing their Accounts										4,000	-	-			
Expenses of Exchequer Bills										4,155	2	7			
Towards Building 50 New Churches										25,000	-	-			
Towards Repairing the Collegiate Church of St. Peter's, Westminster										10,000	-	-			
Salaries, &c., of Commissioners of Forfeited Estates										3,403	8	7			
Claims on Forfeited Estates										3,300	18	6			
Loss on 605,798 Guineas, remaining in Tellers' Chests, reduced from 1 l. 1 s. 6 d. to 1 l. 1 s.										15,144	19	-			
TOTAL CIVIL GOVERNMENT													968,110	18	10
ARMY SERVICES										856,450	2	7			
NAVY SERVICES										630,011	11	8			
ORDNANCE SERVICES										120,272	10	7			
TOTAL EXPENDITURE													1,606,734	4	10
Issued to pay off, in part, Principal of Blank Tickets in Lottery, 1714, unsubscribed, into South Sea Stock, with Interest at 5 l. per cent., up to Lady Day 1724										95,640	-	-			
Issued to pay off Unsubscribed Capital of 910,000 l., per 1 Geo. 1, stat. 2, c. 19										203,824	5	-			
" " " 169,000 l., per 1 Geo. 1, stat. 2, c. 21										31,473	13	4			
" " " 110,312 l. 17 s. 5 d., per 3 Geo. 1, c. 7 & 9										2,510	-	-			
" Principal of Exchequer Bills										163,877	12	5			
" Loans in anticipation of Duties, &c.										1,538,214	17	11			
TOTAL applied to REDUCTION of DEBT													2,035,540	8	8
BALANCES in the Exchequer on 29th September 1724										-	-	-	1,370,950	16	3
										£.			8,844,847	8	8

into and Issues from the Exchequer, &c., in the Year ended 29th September 1725.

(11 & 12 Geo. I.)

		£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.:							
To Bank of England	- - - - -	480,751	7	10			
To Bank of England for Management of the Annuities payable out of the General Fund	- - - - -	10,000	-	-			
To South Sea Company	- - - - -	1,701,035	17	5			
To East India Company	- - - - -	160,000	-	-			
£. 5 per cent. Annuities	- - - - -	25,000	-	-			
£. 4 per cent. Annuities	- - - - -	51,938	7	11			
£. 3 per cent. Annuities	- - - - -	3,582	16	5			
TOTAL Funded Debt	- - - - -				2,432,308	9	7
Lottery Annuities (including Management, 479 l. 19 s. 1 d.)	- - - - -	84,947	-	6			
Exchequer Life and Terminable Annuities (including Management, 5,511 l. 9 s. 3 d.)	- - - - -	182,895	19	-			
TOTAL Terminable Annuities	- - - - -				267,842	19	6
Interest and Circulation of Exchequer Bills	- - - - -	47,878	12	11			
Interest on Loans in anticipation of Duties, &c.	- - - - -	38,582	12	2			
TOTAL Unfunded Debt	- - - - -				86,461	5	1
Further charges of Malt Lottery Loan, 1724	- - - - -	-	-	-	9,000	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -				2,795,612	14	2
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse	- - - - -	32,000	-	-			
H. M.'s Household	- - - - -	251,739	12	8			
Works	- - - - -	78,687	10	4			
Civil List Annuities and Pensions, viz.:		£.	s.	d.			
Prince of Wales	- - - - -	99,250	-	-			
Governess to the young Princesses	- - - - -	20,000	-	-			
Other Pensions (including 44,750 l. 16 s. 5 d. paid out of Gross Revenues)	- - - - -	100,674	5	-			
French Protestants	- - - - -	10,000	-	-			
Paid by Paymaster of Pensions	- - - - -	83,670	11	5			
		318,594	16	5			
Royal Bounty	- - - - -	41,924	18	-			
Secret Service	- - - - -	107,691	13	4			
Fees and Salaries	- - - - -	121,774	13	5			
British Ministers Abroad	- - - - -	96,777	12	7			
Contingent and Miscellaneous Charges, Civil List	- - - - -	108,194	-	-			
TOTAL Civil List	- - - - -	1,157,384	16	9			
Mint Expenses	- - - - -	4,622	15	2			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	- - - - -	7,365	-	-			
Queen Anne's Bounty, for Augmentation of Poor Livings	- - - - -	30,000	-	-			
Sheriffs of England and Wales, Expenses of passing their Accounts	- - - - -	4,000	-	-			
Expenses of Exchequer Bills	- - - - -	680	6	4			
Towards repairing the Collegiate Church of St. Peter's, Westminster	- - - - -	8,000	-	-			
Salaries, &c. of Commissioners of Forfeited Estates	- - - - -	1,800	-	-			
Claims on Forfeited Estates (including Grant of 6,000 l. to Catherine Collingwood, widow, for support of herself and family)	- - - - -	6,027	-	-			
Professors of Modern Languages at Oxford and Cambridge	- - - - -	400	-	-			
James Fea, for taking Gow, the Pirate	- - - - -	800	-	-			
*Towards making good Losses of the Suitors in Chancery (Lord Macclesfield's Fine)	- - - - -	30,000	-	-			
TOTAL CIVIL GOVERNMENT	- - - - -				1,251,079	18	3
ARMY SERVICES	- - - - -	773,278	8	2			
NAVY SERVICES	- - - - -	600,841	7	7			
ORDNANCE SERVICES	- - - - -	94,815	9	-			
					1,468,935	4	9
TOTAL EXPENDITURE	- - - - -				5,515,627	17	2
Issued to pay off Principal of Exchequer Bills (including 767,891 l. 17 s. 10 d., paid out of Sinking Fund)	- - - - -	789,755	10	9			
„ Loans in anticipation of Duties (including Malt Lottery Tickets)	- - - - -	1,841,771	18	9			
TOTAL applied to REDUCTION of DEBT	- - - - -				2,631,527	9	6
BALANCES in the Exchequer on 29th September 1725	- - - - -				1,210,099	15	7
		£.			9,357,255	2	3

* See Hansard's Parl. History, vol. 8, p. 481.

(12 & 13 Geo. I.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1725 - - - - -	-	-	-	1,210,099	15	7
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,426,510	4	9			
Excise - - - - -	2,658,730	18	6			
Stamps - - - - -	151,002	16	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including the Tax on Papists, 4,273 <i>l.</i> 8 <i>s.</i> 2 <i>d.</i>) - - - - -	1,140,083	-	3			
Post Office, - - - - -	95,123	16	5			
Crown Lands - - - - -	9,433	-	9			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	16,559	11	7			
Forfeitures for Treason - - - - -	7,882	8	7			
Other small Branches of the Hereditary Revenue - - - - -	3,881	9	1			
Imprest Money Repaid, &c. - - - - -	9,084	6	5			
				37,407	15	8
TOTAL NET INCOME - - - - -						
				5,518,291	13	2
OTHER RECEIPTS, viz.:						
Raised by Lottery Loan at 3 <i>l.</i> per cent., from 24 June 1726, per 12 Geo. 1, c. 2 -	1,000,000	-	-			
„ by Issue of Exchequer Bills, Supply, including 500,000 <i>l.</i> , to pay Civil List Debts - - - - -	798,100	-	-			
„ „ in anticipation of £. s. d. Malt Duty, 1726 750,000 - - -						
„ „ in anticipation of Land Tax - 262,900 - - -						
	1,012,900	-	-			
„ by Loans in anticipation of Duties, viz.:				1,811,000	-	-
In Money - - - - -	560,900	-	-			
In Tallies - - - - -	388,315	-	-			
	949,215	-	-			
TOTAL raised by CREATION of DEBT - - - - -				3,760,215	-	-
				£.	10,488,606	8 9

into and Issues from the Exchequer, &c., in the Year ended 29th September 1726.

(12 & 13 Geo. I.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	-	-	-	-	501,344	1	8			
To South Sea Company	-	-	-	-	-	-	-	-	-	1,635,169	12	1			
To East India Company	-	-	-	-	-	-	-	-	-	160,000	-	-			
£. 5 per cent. Annuities	-	-	-	-	-	-	-	-	-	6,250	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	-	-	-	-	46,631	5	1			
£. 3 per cent. Annuities	-	-	-	-	-	-	-	-	-	3,940	17	5			
TOTAL Funded Debt													2,353,335	16	3
Exchequer, Life, and Terminable Annuities (including Management, 5,462 l. 1 s. 5 d.)										187,199	8	10			
Lottery Annuities (including Management, 54 l. 8 s. 11 d.)										37,216	8	6			
TOTAL Terminable Annuities													224,415	17	4
Interest and Circulation of Exchequer Bills										23,291	14	7			
Interest on Loans in anticipation of Duties, &c.										64,494	12	10			
TOTAL Unfunded Debt													87,786	7	5
Charges of Lottery Loan, 1726										-	-	-	1,800	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT										-	-	-	2,667,338	1	-
CIVIL GOVERNMENT, viz.:															
Privy Purse	-	-	-	-	-	-	-	-	-	28,000	-	-			
H. M.'s Household	-	-	-	-	-	-	-	-	-	151,257	17	5			
Works	-	-	-	-	-	-	-	-	-	32,565	11	6			
Civil List Annuities and Pensions, viz.:										£.	s.	d.			
The Prince of Wales										100,750	-	-			
The Governess of the Princesses										20,000	-	-			
Other Pensions (including 47,100 l. paid out of Gross Revenues)										88,830	16	2			
Paid by Paymaster of Pensions										79,304	2	11			
										288,884	19	1			
Royal Bounty	-	-	-	-	-	-	-	-	-	24,182	8	-			
Secret Service	-	-	-	-	-	-	-	-	-	65,929	7	7			
Fees and Salaries	-	-	-	-	-	-	-	-	-	99,998	17	9			
British Ministers Abroad	-	-	-	-	-	-	-	-	-	48,862	1	1			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	-	-	-	-	85,717	16	9			
TOTAL CIVIL LIST										825,398	19	2			
Mint Expenses										19,664	16	11			
Salaries in West India Islands, &c., out of 4½ per cent. Duty										5,155	10	10			
Queen Anne's Bounty for Augmentation of Poor Livings										13,600	-	-			
Sheriffs of England and Wales: Expenses in passing their Accounts										4,000	-	-			
Expenses of Exchequer Bills										669	16	8			
Towards building 50 New Churches										40,000	-	-			
Claims on Forfeited Estates										3,578	18	-			
Professors of Modern Languages at Oxford and Cambridge										800	-	-			
Captain Perry, as of His Majesty's Royal Bounty										200	-	-			
Expenses under Engagements for Preservation of Trade of this Country and Peace of Europe										175,500	-	-			
TOTAL CIVIL GOVERNMENT													1,088,568	1	7
ARMY SERVICES (including Subsidies)										992,003	11	-			
NAVY SERVICES										694,672	16	5			
ORDNANCE SERVICES (including Subsidies)										100,493	10	1			
TOTAL EXPENDITURE										-	-	-	1,787,169	17	6
Issued to pay off Annuity of 25,000 l. at 5 l. per cent., Civil List Loan, per 7 Geo. 1, stat. 1, c. 27										500,000	-	-			
,, Principal of Exchequer Bills (including 627,166 l. 4 s. 9 d. paid out of Sinking Fund)										1,633,155	1	4			
,, Loans raised in anticipation of Duties, &c.										1,702,127	19	5			
TOTAL applied to REDUCTION of DEBT													3,835,283	-	9
BALANCES in the Exchequer, 29th September 1726 (including 110,930 l. in Lottery Tickets, 1726, returned as Cash into the Exchequer)										-	-	-	1,110,247	7	11
										£.			10,488,606	8	9

(13 Geo. I. and 1 Geo. II.) NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1726 - - - - -	-	-	-	1,110,247	7	11
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,647,978	4	4			
Excise - - - - -	2,878,788	10	8			
Stamps - - - - -	157,142	4	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including the Tax on Papists, 2,447 l. 19 s. 7 d.) - - - - -	1,287,052	16	-			
Post Office - - - - -	100,055	17	10			
Crown Lands - - - - -	3,905	12	6			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	15,886	17	8			
Forfeitures for Treason - - - - -	2,567	12	2			
Other small Branches of the Hereditary Revenue - - - - -	2,707	19	4			
Imprest Money repaid, including 1,549 l. 1 s. 9 d., for one year's Interest, due at Christmas 1726, on 103,272 l. 10 s., Lottery Tickets, 1726, returned into the Exchequer - - - - -	7,244	11	1	28,407	-	3
TOTAL NET INCOME - - - - -				6,103,330	5	11
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills (Supply) - - - - -	201,900	-	-			
" " in anticipation of Malt Duty and Land Tax - - - - -	1,285,378	16	6	1,487,278	16	6
" by Loans in anticipation of Duties, &c. viz.:						
In Money - - - - -	975,000	-	-			
In Tallies - - - - -	300,000	-	-	1,275,000	-	-
TOTAL raised by CREATION of DEBT - - - - -				2,762,278	16	6
				£.	9,975,856	10 4

(1 & 2 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1727 - - - - -	-	-	-	1,258,887	19	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,832,833	-	8			
Excise - - - - -	2,626,364	9	-			
Stamps - - - - -	162,067	19	7			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including the Tax on Papists, 1,098 <i>l.</i> 13 <i>s.</i>) - - - - -	1,976,923	11	7			
Post Office - - - - -	90,553	5	11			
Crown Lands (including Sales of Tin, 2,345 <i>l.</i> 1 <i>s.</i> 8 <i>d.</i>) - - - - -	9,595	7	2			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	17,265	15	10			
Other small Branches of the Hereditary Revenue - - - - -	6,710	10	10			
Imprest Money Repaid, including 1,382 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i> , interest on 30,712 <i>l.</i> 16 <i>s.</i> residue of 103,272 <i>l.</i> 10 <i>s.</i> Lottery Tickets, 1726, returned into the Exchequer - - - - -	5,188	1	8			
Money received for Sale of Lands at St. Christopher's - - - - -	13,945	7	-			
				43,109	15	4
TOTAL NET INCOME - - - - -				6,741,450	9	3
OTHER RECEIPTS, viz.:						
Raised by Loan from the Bank of England at 4 <i>l.</i> per cent., from 24 June 1728, per 1 Geo. 2, stat. 2, c. 8 - - - - -	1,750,000	-	-			
„ by Issue of Exchequer Bills (Supply) - - - - -	2,200	-	-			
„ „ „ in anticipation of Malt and Coal Duties and Land Tax 1,960,658 12 10	1,962,858	12	10			
„ by Loans in anticipation of Duties, &c. - - - - -	633,000	-	-			
TOTAL raised by CREATION of DEBT - - - - -				4,345,858	12	10
				£.	12,346,197	1 6

into and Issues from the Exchequer, &c., in the Year ended 29th September 1728.

(1 & 2 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	429,899	5	9			
To South Sea Company	-	-	-	1,349,587	8	3			
To East India Company	-	-	-	160,000	-	-			
£. 4 per cent. Annuities	-	-	-	34,549	5	9			
£. 3 per cent. Annuities	-	-	-	31,849	6	9			
TOTAL Funded Debt	-	-	-				2,005,885	6	6
Exchequer, Life and Terminable Annuities (including Management, 5,642l. 19s. 8d.)	-	-	-	183,486	17	8			
Lottery Annuities (including Management, 48l. 0s. 1d.)	-	-	-	24,582	11	10			
TOTAL Terminable Annuities	-	-	-				208,069	9	6
				£.	s.	d.			
Interest and Circulation of Exchequer Bills (Supply)	-	-	-	18,353	15	1			
" " " on Malt and Coal Duties	-	-	-						
and Land Tax	-	-	-	42,378	19	9			
Interest on Loans in anticipation of Duties, &c.	-	-	-	60,732	14	10			
				60,670	12	8			
TOTAL Unfunded Debt	-	-	-				121,403	7	6
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-				2,335,358	3	6
CIVIL GOVERNMENT, viz.:									
Privy Purse	-	-	-	45,000	-	-			
H. M.'s Household	-	-	-	240,626	18	1			
Works	-	-	-	40,598	6	8			
Civil List Annuities and Pensions, viz.:				£.	s.	d.			
The Queen	-	-	-	70,439	10	9			
Other Pensions (including 50,646l. 8s. 7d. paid out of									
Gross Revenues)	-	-	-	85,294	17	10			
Paid by Paymaster of Pensions	-	-	-	46,651	2	-			
Royal Bounty	-	-	-	202,365	10	7			
Secret Service	-	-	-	23,624	11	10			
Fees and Salaries	-	-	-	67,912	18	7			
British Ministers Abroad	-	-	-	109,962	14	2			
Contingent and Miscellaneous Charges, Civil List	-	-	-	113,998	7	9			
				71,703	16	1			
TOTAL Civil List	-	-	-	915,803	3	9			
Mint Expenses	-	-	-	16,835	16	7			
Salaries in West India Islands, &c. out of 4½ per cent. Duty	-	-	-	6,425	-	-			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	14,400	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	1,255	8	2			
Expenses under Engagements for preservation of Trade of this Country and Peace									
of Europe	-	-	-	91,500	-	-			
Professors of Modern History at Oxford and Cambridge	-	-	-	543	8	6			
TOTAL CIVIL GOVERNMENT	-	-	-				1,050,762	12	-
ARMY SERVICES (including Subsidies)	-	-	-	1,377,981	15	5			
NAVY SERVICES	-	-	-	1,538,898	10	5			
ORDNANCE SERVICES	-	-	-	201,000	-	-			
TOTAL EXPENDITURE	-	-	-				3,117,880	5	10
Issued to pay off Capital Stock of South Sea Company	-	-	-	500,000	-	-			
" Part of 1,775,027l. 17s. 10d. Debt due to Bank of England at				578,000	-	-			
4l. per cent. Interest	-	-	-						
" Residue of 393,194l. 14s. 5d., Army Debentures, unsubscribed into									
South Sea Stock, and funded at 4l. per cent., per 3 Geo. 1,									
c. 17	-	-	-	16,490	1	9			
" in part 549,939l. 12s. 6d. Army Debentures, certified since 21 March									
1719, and funded at 4l. per cent., per 3 Geo. 1, c. 17	-	-	-	543,122	5	-			
" Residue of Principal of Lottery Annuities, 1719, at 4l. per cent., per									
5 Geo. 1, c. 3	-	-	-	58,300	-	-			
" Nevis and St. Christopher's Debentures funded at 3l. per cent., per									
8 Geo. 1, c. 20	-	-	-	16,768	19	3			
				£.	s.	d.			
" Principal of Exchequer Bills (Supply)	-	-	-	56,600	-	-			
" " " in anticipation of Malt									
and Coal Duties and									
Land Tax	-	-	-	1,799,613	6	11			
" Loans in anticipation of Duties, &c.	-	-	-	1,856,213	6	11			
				1,087,017	10	-			
TOTAL applied to REDUCTION of DEBT (including							4,655,912	2	11
1,328,176l. 6s. paid out of Sinking Fund)	-	-	-						
BALANCES in the Exchequer on 29th September 1728	-	-	-				1,186,283	17	3
				£.			12,346,197	1	6

(2 & 3 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1728 - - - - -	-	-	-	1,186,283	17	3
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,669,331	19	9			
Excise - - - - -	2,648,830	11	4			
Stamps - - - - -	159,326	11	8			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	1,644,231	16	1			
Post Office - - - - -	100,199	8	4			
Crown Lands - - - - -	2,347	8	6			
Miscellaneous, viz.:						
	£.	s.	d.			
First Fruits and Tenths - - - - -	16,791	5	7			
Other small Branches of the Hereditary Revenue - - -	3,595	8	2			
Imprest Money repaid, including 336 <i>l.</i> 12 <i>s.</i> 3 <i>d.</i> , interest on 10,561 <i>l.</i> 9 <i>s.</i> 9 <i>d.</i> , residue of 103,272 <i>l.</i> 10 <i>s.</i> Lottery Tickets, 1726, returned into the Exchequer - - -	10,930	7	3			
Money received for Sale of Lands at St. Christopher's - -	38,815	2	3			
„ „ from Persons unknown for Sinking Fund -	58	10	-	70,190	13	3
TOTAL NET INCOME - - - - -				6,294,458	8	11
OTHER RECEIPTS, viz.:						
Raised by Loan from the Bank of England, in part of 1,250,000 <i>l.</i> , at 4 <i>l.</i> per cent., from 24 June 1729, per Act 2 Geo. 2, c. 3 - - -	1,125,000	-	-			
	£.	s.	d.			
„ by Issue of Exchequer Bills (Supply) - - -	500,000	-	-			
„ „ „ in anticipation of Malt Duty and Land Tax -	1,187,962	10	8	1,687,962	10	8
„ by Loans in anticipation of Duties, viz.:						
In Money - - - - -	594,396	-	-			
On Tallies - - - - -	67,000	-	-	661,396	-	-
TOTAL raised by CREATION of DEBT - - -				3,474,358	10	8
	£.			10,955,100	16	10

into and Issues from the Exchequer, &c., in the Year ended 29th September 1729.

(2 & 3 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
To Bank of England	- - - - -	442,379	5	9			
To South Sea Company	- - - - -	1,351,357	2	9			
To East India Company	- - - - -	160,000	-	-			
£.5 per cent. Annuities (Arrears)	- - - - -	141	-	-			
£.4 per cent. Annuities	- - - - -	12,832	3	4			
£.3 per cent. Annuities	- - - - -	31,049	9	7			
TOTAL Funded Debt	- - - - -				1,997,759	1	5
Exchequer, Life and Terminable Annuities (including Management, 6,240 l. 0 s. 5 d.)	- - - - -	172,343	9	1			
Lottery Annuities (including Management, 133 l. 15 s. 9 d.)	- - - - -	11,938	19	0			
TOTAL Terminable Annuities	- - - - -				184,282	8	7
Interest and Circulation of Exchequer Bills (Supply)	- £. 15,549 13 2)	67,232	11	5			
" " on Malt Duty and Land Tax	- - 51,682 18 3)	29,835	18	6			
Interest on Loans in anticipation of Duties, &c.	- - - - -				97,068	9	11
TOTAL Unfunded Debt	- - - - -						
Charges of receiving Lottery Loans	- - - - -	3,958	-	9			
Discount for prompt Payment of Contributions to Lottery Loan, per 12 Geo. 1, c. 2	- - - - -	826	7	3	4,784	8	-
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -	-	-	-	2,283,894	7	11
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse	- - - - -	36,000	-	-			
H. M.'s Household	- - - - -	225,322	13	8			
Works	- - - - -	44,804	17	11			
Civil List Annuities and Pensions, viz.:							
The Queen	- - - - - £. 50,000 - -						
The Prince of Wales	- - - - - 15,830 - -						
The three elder Princesses	- - - - - 6,874 17 6						
Other Pensions (including 47,625 l. paid out of Gross Revenues)	- - - - - 75,768 14 6						
French Protestants	- - - - - 4,295 10 -						
Paid by Paymaster of Pensions	- - - - - 54,272 17 1						
Royal Bounty	- - - - -	207,041	19	1			
Secret Service	- - - - -	11,122	8	-			
Fees and Salaries	- - - - -	58,490	15	5			
British Ministers Abroad	- - - - -	96,078	8	2			
To pay Bills drawn from Abroad, expended by his Majesty's orders, and for his Special Service	- - - - -	72,490	12	10			
Contingent and Miscellaneous Charges, Civil List	- - - - -	115,000	-	-			
	- - - - -	65,560	13	-			
TOTAL Civil List	- - - - -	931,912	8	1			
Mint Expenses	- - - - -	15,128	15	6			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	- - - - -	11,212	11	10			
Queen Anne's Bounty for Augmentation of Poor Livings	- - - - -	15,000	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	- - - - -	4,000	-	-			
Expenses of Exchequer Bills	- - - - -	2,182	5	2			
Towards Building 50 New Churches	- - - - -	37,000	-	-			
W. Rogers, Esq., for Services performed in West Indies	- - - - -	1,014	8	-			
The Proprietors of Lands in South Carolina, for the Purchase Money	- - - - -	22,500	-	-			
To make good the Loss occasioned by a Robbery in the Office of Lord William Powlett, one of the Tellers of the Exchequer	- - - - -	4,191	14	6			
TOTAL CIVIL GOVERNMENT	- - - - -				1,044,142	3	1
ARMY SERVICES (including Subsidies)	- - - - -	1,293,442	11	11			
NAVY SERVICES	- - - - -	925,406	3	9			
ORDNANCE SERVICES	- - - - -	163,829	11	8			
TOTAL EXPENDITURE	- - - - -				2,382,678	7	4
Issued to pay off residue of 1,775,027 l. 17 s. 10 d. Principal Debt due to the Bank of England at 4 l. per cent., created by Funding Exchequer Bills, anno 1709	- - - - -	1,197,027	17	10			
" Army Debentures, funded at 4 l. per cent., per 3 Geo. 1, c. 17	- - - - -	3,442	10	2			
" Arrears of Principal of Bankers' Annuities	- - - - -	200	-	-			
" Nevils and St. Christopher's Debentures, funded at 3 l. per cent., per 8 Geo. 1, c. 20	- - - - -	3,382	7	-			
TOTAL redeemed out of Sinking Fund	- - - - -	1,204,052	15	-			
Issued to pay off Principal of Exchequer Bills (Supply)	- - - - - £. 502,000 - -						
" " " in anticipation of Malt Duty and Land Tax	- - - - - 1,683,909 11 2						
" " " Loans in anticipation of Duties, &c.	- - - - -	2,185,909	11	2			
	- - - - -	664,990	-	-			
TOTAL applied to REDUCTION of DEBT	- - - - -				4,054,952	6	2
BALANCES in the Exchequer on 29th September 1729	- - - - -				1,189,433	12	4
		£.			10,955,100	16	10

(3 & 4 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1729 - - - - -	-	-	-	1,189,433	12	4
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,600,526	-	10			
Excise - - - - -	2,809,671	10	9			
Stamps - - - - -	154,433	6	8			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	1,557,527	1	10			
Post Office - - - - -	92,461	1	4			
Crown Lands - - - - -	9,176	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	20,087	13	8			
Other small Branches of the Hereditary Revenue - - -	4,229	16	1			
Imprest Money repaid - - - - -	3,142	4	10			
Money received from Sale of Lands at St. Christopher's -	14,164	10	4			
				41,624	4	11
TOTAL NET INCOME - - - - -						
OTHER RECEIPTS, viz.:						
Raised by Loan from the Bank of England, to complete 1,250,000 <i>l.</i> at 4 <i>l.</i> per cent., from 24th June 1729, per 2 Geo. 2, c. 3 - - - - -	125,000	-	-			
" by Issue of Exchequer Bills (Supply) - - - - -	174,159	11	-			
" " " " in anticipation of Malt Duty and Land Tax - - - - -	1,891,900	-	-			
				2,066,059	11	-
" by Loans in anticipation of Duties, &c., viz.:—In Money, at 3 <i>l.</i> per cent.	505,604	-	-			
TOTAL raised by CREATION of DEBT - - - - -						
				2,696,663	11	-
	£.			10,151,517	3	-

into and Issues from the Exchequer, &c., in the Year ended 29th September 1730.

(3 & 4 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	444,898	3	6			
To South Sea Company	-	-	-	1,351,557	2	9			
To East India Company	-	-	-	157,292	17	2			
£. 4 per cent. Annuities	-	-	-	12,896	17	11			
£. 3 per cent. Annuities	-	-	-	34,831	4	10			
TOTAL Funded Debt	-	-	-				2,001,476	6	2
Exchequer, Life and Terminable Annuities (including Management, 5,718 l. 6 s. 2 d.)	-	-	-	175,386	19	7			
Lottery Annuities (including Management, 277 l. 2 s. 7 d.)	-	-	-	11,944	12	4			
TOTAL Terminable Annuities	-	-	-				187,331	11	11
			£. s. d.						
Interest and Circulation of Exchequer Bills (Supply)	-	-	14,491	18	5				
" " " " on Malt Duty and	-	-							
Land Tax	-	-	49,971	8	8	64,463	7	1	
Interest on Loans in anticipation of Duties, &c.	-	-				20,389	-	10	
TOTAL Unfunded Debt	-	-					84,852	7	11
Discount for prompt Payment of Loan of 1,250,000 l. from Bank of England, per 2 Geo. 2, c. 3	-	-					6,123	5	7
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-					2,279,783	11	7
CIVIL GOVERNMENT, viz.:									
H. M.'s Privy Purse	-	-				36,000	-	-	
H. M.'s Household	-	-				201,376	4	6	
Works	-	-				34,712	7	-	
Civil List Annuities and Pensions, viz.:			£. s. d.						
The Queen	-	-	50,000	-	-				
The Prince of Wales	-	-	24,000	-	-				
The three elder Princesses	-	-	6,671	10	-				
Other Pensions (including 35,700 l. out of Gross Revenues)	-	-	77,018	8	-				
French Protestants	-	-	8,591	-	-				
Paid by Paymaster of Pensions	-	-	45,200	3	-	211,481	1	-	
Royal Bounty	-	-				16,420	18	6	
Secret Service	-	-				61,981	19	11	
Special Service	-	-				4,000	-	-	
Fees and Salaries	-	-				111,490	2	2	
British Ministers Abroad	-	-				90,110	6	7	
Contingent and Miscellaneous Charges, Civil List	-	-				85,874	4	3	
TOTAL Civil List	-	-				853,447	3	11	
Mint Expenses	-	-				12,982	-	-	
Salaries in West India Islands, &c. out of 4 ½ per cent. Duty	-	-				6,166	7	3	
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-				14,908	18	4	
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-				4,000	-	-	
Towards Building 50 New Churches	-	-				32,500	-	-	
Master of the Rolls, for keeping the House of the Converted Jews	-	-				37	4	7	
Expenses of Exchequer Bills	-	-				1,266	12	6	
Supply Grant: - Maintenance of British Forts on Coast of Africa	-	-				10,000	-	-	
TOTAL CIVIL GOVERNMENT	-	-					935,308	6	7
ARMY SERVICES (including Subsidies)	-	-				1,203,474	5	11	
NAVY SERVICES	-	-				1,032,995	12	10	
ORDNANCE SERVICES	-	-				122,876	11	1	
TOTAL EXPENDITURE	-	-					2,359,346	9	10
Issued to pay off, in part, 2,000,000 l. Debt due to Bank of England, for Exchequer Bills, funded per 3 Geo. 1, c. 8	-	-				500,000	-	-	
" Debt due to the South Sea Company on their Capital Stock (in part of 1,000,000 l.)	-	-				725,000	-	-	
" Arrears of Principal of Bankers' Annuities	-	-				50	-	-	
" Principal of Army Debentures, funded at 4 l. per cent., per 3 Geo. 1, c. 17	-	-				1,065	1	-	
" Principal of West India Debentures, funded at 3 l. per cent., per 8 Geo. 1, c. 20	-	-				10,561	9	8	
TOTAL Funded Debt Redeemed out of Sinking Fund	-	-				1,236,676	10	8	
			£. s. d.						
Issued to pay off Principal of Exchequer Bills (Supply)	-	-	1,900	-	-				
" " " in anticipation of Malt	-	-							
Duty and Land Tax	-	-	1,618,112	6	1	1,620,012	6	1	
" Loans in anticipation of Duties, &c.	-	-				658,256	-	-	
TOTAL applied to the REDUCTION of DEBT	-	-					3,514,944	16	9
BALANCES in the Exchequer on 29th September 1730	-	-					1,062,133	18	3
						£.	10,151,517	3	-

(4 & 5 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1730 - - - - -	-	-	-	1,062,183	18	3
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,524,577	15	10			
Excise - - - - -	2,785,549	18	6			
Stamps - - - - -	162,966	-	7			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	1,217,333	5	3			
Post Office - - - - -	95,432	5	11			
Crown Lands - - - - -	4,132	6	8			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	11,691	15	-			
Other small Branches of the Hereditary Revenue - - -	4,243	11	11			
Money received from Sale of Lands at St. Christopher's -	8,405	6	1			
„ „ from Sale of Mr. Hampden's Estate - - -	22,672	10	-			
„ „ for a Legacy to the late King, for discharging Public Debts - - -	527	12	-			
„ „ from South Sea Company, for interest at 5 l. per cent. on 1,000,000 l. Exchequer Bills, lent per 8 Geo. 1, c. 20 - - -	42,345	17	9			
„ „ from East India Company, for continuance of their Charter, per 3 Geo. 2, c. 14 - - -	200,000	-	-			
				289,886	12	9
TOTAL NET INCOME - - - - -						
				6,079,878	-	6
OTHER RECEIPTS, viz.:						
Raised by Lottery Loan, at 3 l. per cent., from 25th December 1731, in part of 1,200,000 l., per 4 Geo. 2, c. 9 - - -	800,000	-	-			
	£.	s.	d.			
„ by Issue of Exchequer Bills (Supply) - - - - -	375,840	9	-			
„ „ „ in anticipation of Malt Duty and Land Tax - - -	1,118,016	6	6			
				1,493,856	15	6
„ by Loans in anticipation of Duties, &c., viz.:—In Money, at 3 l. per cent.	466,000	-	-			
TOTAL raised by CREATION of DEBT - - - - -						
				2,759,856	15	6
	£.			9,901,868	14	3

into and Issues from the Exchequer, &c., in the Year ended 29th September 1731.

(4 & 5 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	394,398	3	6			
To South Sea Company	-	-	-	-	-	1,315,368	6	1			
To East India Company	-	-	-	-	-	98,707	2	9			
£. 4 per cent. Annuities	-	-	-	-	-	10,358	15	8			
£. 3 per cent. Annuities	-	-	-	-	-	30,720	9	10			
TOTAL Funded Debt									1,849,552	17	10
Exchequer Life and Terminable Annuities (including Management, 5,624 <i>l.</i> 10 <i>s.</i> 2 <i>d.</i>)	-	-	-	-	-	173,036	6	3			
Lottery Annuities (including Management, 169 <i>l.</i> 12 <i>s.</i> 2 <i>d.</i>)	-	-	-	-	-	12,553	1	11			
TOTAL Terminable Annuities									185,589	8	2
Interest and Circulation of Exchequer Bills (Supply)						£.	s.	d.			
" " " " " on Malt Duty and Land Tax						24,614	14	2			
Interest on Loans in anticipation of Duties, &c.						61,378	11	3			
TOTAL Unfunded Debt						21,806	14	10			
Charges of Lottery Loan, 1731									83,185	6	1
TOTAL INTEREST, &c. of PUBLIC DEBT									1,500	-	-
CIVIL GOVERNMENT, viz.:									2,119,827	12	1
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	226,704	2	-			
Works	-	-	-	-	-	37,999	5	10			
Civil List Annuities and Pensions, viz.:											
The Queen	-	-	-	-	-	£. 50,000	-	-			
The Prince of Wales	-	-	-	-	-	26,000	-	-			
The Three Elder Princesses	-	-	-	-	-	6,671	10	-			
Prince Charles of Denmark	-	-	-	-	-	8,670	6	7			
Other Pensions (including 35,700 <i>l.</i> out of Gross Revenues)	-	-	-	-	-	67,672	-	7			
French Protestants	-	-	-	-	-	8,591	-	-			
Paid by Paymaster of Pensions	-	-	-	-	-	45,873	12	5			
Royal Bounty						213,478	9	7			
Secret Service						18,086	17	-			
Special Service						71,271	12	-			
Fees and Salaries						4,000	-	-			
British Ministers Abroad						103,222	19	3			
Contingent and Miscellaneous Services, Civil List						70,900	6	10			
TOTAL Civil List						80,535	12	-			
Mint Expenses						862,199	4	6			
Salaries in West India Islands, &c., out of 4½ per cent. Duty						14,073	14	3			
Queen Anne's Bounty, for Augmentation of Poor Livings						6,400	7	3			
Sheriffs of England and Wales, Expenses in passing their Accounts						13,137	13	8			
Towards building 50 New Churches						4,000	-	-			
Expenses of Exchequer Bills						5,000	-	-			
Miscellaneous Supply Grants:						1,099	3	6			
Maintenance of British Forts on Coast of Africa						£. 10,000	-	-			
D. Cuthbert and J. Gambier, for their Reversionary Interest in the Office of Warden of the Fleet						2,500	-	-			
TOTAL CIVIL GOVERNMENT						12,500	-	-			
ARMY SERVICE (including Subsidies)									918,410	3	2
NAVY SERVICES						1,353,382	18	6			
ORDNANCE SERVICES						814,949	16	7			
						140,000	-	-			
TOTAL EXPENDITURE									2,308,332	15	1
Issued to pay off, in part, Debt due to the South Sea Company, on their Capital Stock (in full of 1,000,000 <i>l.</i>)						275,000	-	-			
" in further part, 548,434 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> Army Debentures, funded at 4 <i>l.</i> per cent., per 3 Geo. 1, c. 7						132	8	1			
" Exchequer Bills (Supply), including 400 <i>l.</i> out of Sinking Fund						£.	s.	d.			
" in anticipation of Malt Duty and Land Tax						551,300	-	-			
(Total Debt Redeemed out of Sinking Fund, 275,582 <i>l.</i> 8 <i>s.</i> 1 <i>d.</i>)						1,250,354	1	9			
Issued to pay off Loans in anticipation of Duties, &c.						1,801,654	1	9			
TOTAL applied to REDUCTION of DEBT						560,105	-	-			
BALANCES in the Exchequer on 29th September 1731									2,636,941	9	10
									1,918,356	14	1
						£.			9,901,868	14	3

(5 & 6 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1731 - - - - -	-	-	-	1,918,356	14	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,688,772	4	-			
Excise - - - - -	2,712,361	13	8			
Stamps - - - - -	142,736	2	7			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	1,128,657	11	11			
Post Office - - - - -	89,846	11	6			
Crown Lands - - - - -	1,733	2	2			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,958	-	3			
Other small Branches of the Hereditary Revenue - -	4,132	18	9			
Money received from Sale of Land at St. Christopher's -	12,277	16	8			
Money received from Sale of Mr. Hampden's Estates -	7,000	-	-			
	39,368	15	8			
TOTAL NET INCOME - - - - -				5,803,476	1	6
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities, at $3\frac{1}{2}$ l. per cent., from 29th September 1731, to complete 1,200,000 l., per 4 Geo. 2, c. 9. - - -	400,000	-	-			
„ by Issue of Exchequer Bills in anticipation of Malt Duty and Land Tax -	1,253,589	17	5			
„ by Loans in anticipation of Duties, &c., viz.:—In Money, at 3 l. per cent. -	386,000	-	-			
TOTAL raised by CREATION of DEBT - - - - -				2,039,589	17	5
	£.			9,761,422	13	-

into and Issues from the Exchequer, &c., in the Year ended 29th September 1732.

(5 & 6 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	477,372	14	4			
To South Sea Company	-	-	-	-	-	1,277,909	4	7			
To East India Company	-	-	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	14,713	16	6			
£. 3½ per cent. Annuities	-	-	-	-	-	6,128	10	4			
£. 3 per cent. Annuities	-	-	-	-	-	55,043	15	9			
TOTAL Funded Debt									1,959,168	1	5
Exchequer Life and Terminable Annuities (including Management, 5,654 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i>)	-	-	-	-	-	170,711	3	3			
Lottery Annuities (including Management, 58 <i>l.</i> 1 <i>s.</i>)	-	-	-	-	-	11,660	2	8			
TOTAL Terminable Annuities									182,371	5	11
Interest and Circulation of Exchequer Bills (Supply)	-	-	-	£. 11,377	12 9	47,547	12	9			
" " " on Malt Duty and Land Tax	-	-	-	36,170	- -						
Interest on Loans in anticipation of Duties, &c.	-	-	-	-	-	18,450	12	10			
TOTAL Unfunded Debt									65,998	5	7
Further Charges of Lottery Loan, 1731	-	-	-	-	-	-	-	-	9,210	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT									2,216,747	13	-
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	224,844	15	8			
Works	-	-	-	-	-	40,663	2	-			
Civil List Annuities and Pensions, viz.:											
The Queen	-	-	-	£. 50,000	- -	206,076	14	6			
The Prince of Wales	-	-	-	24,000	- -						
The Duke of Cumberland	-	-	-	6,000	- -	86,139	16	-			
The Three Elder Princesses	-	-	-	6,671	10 -						
Other Pensions (including 37,650 <i>l.</i> out of Gross Revenues)	-	-	-	65,525	5 6	4,000	-	-			
French Protestants	-	-	-	4,295	10 -						
Paid by Paymaster of Pensions	-	-	-	49,584	9 -	105,612	17	9			
Royal Bounty	-	-	-	-	-						
Secret Service	-	-	-	-	-	61,787	3	1			
Special Service	-	-	-	-	-	79,982	11	1			
Fees and Salaries	-	-	-	-	-						
British Ministers Abroad	-	-	-	-	-						
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-						
TOTAL Civil List						866,672	11	1			
Mint Expenses	-	-	-	-	-	14,579	13	7			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	5,246	5	-			
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	-	14,741	14	11			
Sheriffs of England and Wales, Expenses of passing their Accounts	-	-	-	-	-	4,000	-	-			
Towards Building 50 New Churches	-	-	-	-	-	3,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	1,149	11	1			
Miscellaneous Supply Grants:											
Maintenance of British Forts on Coast of Africa	-	-	-	£. 10,000	- -	24,000	-	-			
Sir Thomas Lombe, Knt., for discovering and introducing the Engines for making Organzine Silk	-	-	-	14,000	- -						
TOTAL CIVIL GOVERNMENT									933,389	15	5
ARMY SERVICES (including Subsidies)	-	-	-	-	-	1,011,789	8	8			
NAVY SERVICES	-	-	-	-	-	699,590	15	7			
ORDNANCE SERVICES	-	-	-	-	-	112,625	18	9			
TOTAL EXPENDITURE									1,824,006	3	-
Issued to pay off, in part, Debt due to the South Sea Company, on their Capital Stock						2,000,000	-	-			
" in further part of 548,434 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> Army Debentures, funded at 4 <i>l.</i> per cent., per 3 Geo. 1, c. 7						148	9	4			
TOTAL FUNDED DEBT Redeemed out of Sinking Fund						2,000,148	9	4			
Issued to pay off Principal of Exchequer Bills (Supply)	-	-	-	£. 400	- -	1,338,539	8	6			
" " in anticipation of Malt Duty and Land Tax	-	-	-	1,338,139	8 6						
" Loans in anticipation of Duties, &c.	-	-	-	-	-	436,634	-	-			
TOTAL applied to REDUCTION of DEBT									3,775,321	17	10
BALANCES in the Exchequer on 29th September 1732						-	-	-	1,011,957	3	6
						£.			9,701,422	15	-

(6 & 7 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1732 - - - - -	-	-	-	1,011,957	3	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,520,660	3	3			
Excise - - - - -	3,028,088	9	6			
Stamps - - - - -	126,855	9	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	720,619	18	-			
Post Office - - - - -	95,782	-	10			
Crown Lands - - - - -	2,074	12	8			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	13,151	5	5			
Other small Branches of the Hereditary Revenue - - -	4,958	16	5			
Imprest Money repaid - - - - -	4,839	5	7			
Money received from Sale of Lands at St. Christopher's -	2,700	-	-			
„ from Rent of Earl Derwentwater's Estate -	2,260	-	-			
				27,909	7	5
TOTAL NET INCOME - - - - -				5,521,990	1	6
OTHER RECEIPTS, viz.:	£.	s.	d.			
Raised by Issue of Exchequer Bills (Supply) - - -	158,583	18	11			
„ „ in anticipation of Malt Duty and Land Tax - -	709,240	18	9			
				867,824	17	8
Raised by Loans in anticipation of Duties, viz.:—In Money, at 3 <i>l.</i> per cent. -	304,000	-	-			
TOTAL raised by CREATION of DEBT - - -				1,171,824	17	8
	£.			7,705,772	2	8

into and Issues from the Exchequer, &c., in the Year ended 29th September 1733.

(6 & 7 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:										£.	s.	d.	£	s.	d.
To Bank of England	-	-	-	-	-	-	-	-	-	451,423	12	7			
To South Sea Company	-	-	-	-	-	-	-	-	-	1,230,122	17	10			
To East India Company	-	-	-	-	-	-	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	-	-	-	-	10,210	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	-	-	-	-	13,538	-	8			
£. 3 per cent. Annuities	-	-	-	-	-	-	-	-	-	54,788	-	2			
TOTAL Funded Debt													1,888,082	11	3
Exchequer Life and Terminable Annuities (including Management, 5,699l. 14s. 5d.)										170,884	7	2			
Lottery Annuities (including Management, 77l. 3s. 3d.)										11,337	13	-			
TOTAL Terminable Annuities													182,222	-	2
Interest and Circulation of Exchequer Bills (Supply)										£. 15,937	16	4			
" " " " on Malt Duty and Land Tax										39,119	12	5			
										55,057	8	9			
Interest on Loans in anticipation of Duties, &c.										18,082	2	1			
TOTAL Unfunded Debt													73,139	10	10
TOTAL INTEREST, &c. of PUBLIC DEBT										-	-	-	2,143,444	2	3
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse										36,000	-	-			
H. M.'s Household										229,864	6	8			
Works										52,405	11	7			
Civil List Annuities and Pensions, viz.:															
The Queen										£. 50,000	-	-			
The Prince of Wales										24,000	-	-			
Duke of Cumberland										7,331	9	-			
Three Elder Princesses										6,671	10	-			
Other Pensions (including 33,650 l. out of Gross Revenues)										61,383	16	10			
French Protestants										8,591	-	-			
Paid by Paymaster of Pensions										44,917	3	9			
										202,894	19	7			
Royal Bounty										10,296	5	1			
Secret Service										118,490	-	-			
Special Service										4,200	-	-			
Fees and Salaries										104,164	12	-			
British Ministers Abroad										55,100	10	7			
Contingent and Miscellaneous Charges, Civil List										79,365	2	2			
TOTAL Civil List										892,781	7	8			
Mint Expenses										15,002	14	5			
Salaries in West India Islands, &c., out of 4½ per cent. Duty										7,237	12	4			
Queen Anne's Bounty, for Augmentation of Poor Livings										14,000	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts										4,000	-	-			
Towards Building 50 New Churches										2,904	13	8			
Expenses of Exchequer Bills										1,224	13	3			
Miscellaneous Supply Grants:															
Maintenance of British Forts on Coast of Africa										£. 10,000					
Towards Charges of carrying over and settling Protestants in Colony of Georgia										10,000					
										20,000	-	-			
TOTAL CIVIL GOVERNMENT													957,151	1	4
ARMY SERVICES										791,053	18	1			
NAVY SERVICES										555,259	15	4			
ORDNANCE SERVICES										147,899	-	4			
													1,494,212	13	9
TOTAL EXPENDITURE										-	-	-	4,594,807	17	4
Issued to pay off Principal of Exchequer Bills, in anticipation of Malt Duty and Land Tax										1,114,348	-	10			
,, Loans in anticipation of Duties, &c.										420,100	-	-			
TOTAL applied to REDUCTION of DEBT													1,534,448	-	16
BALANCES in the Exchequer on 29th September 1733										-	-	-	1,576,516	4	6
										£.			7,705,772	2	8

(7 & 8 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1733 - - - - -	-	-	-	1,576,516	4	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,560,239	8	4			
Excise - - - - -	2,917,502	13	2			
Stamps - - - - -	137,859	-	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	709,640	4	5			
Post Office - - - - -	93,456	17	4			
Crown Lands - - - - -	3,257	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,463	6	10			
Other small Branches of the Hereditary Revenue - - - - -	3,922	15	3			
Imprest Money repaid - - - - -	1,256	17	9			
Money received from Sale of Lands at St. Christopher's - - - - -	1,500	-	-			
„ from Rent of Earl Derwentwater's Estate - - - - -	4,503	13	-			
„ from South Sea Company, Interest on 400 £, Exchequer Loan Bills - - - - -	10	8	7			
				25,657	1	5
TOTAL NET INCOME - - - - -				5,447,612	18	9
OTHER RECEIPTS, viz.:	£.	s.	d.			
Raised by Issue of Exchequer Bills (Supply) - - - - -	1,416	1	-			
„ „ in anticipation of Malt Duty and Land Tax - - - - -	1,698,199	8	2			
				1,699,615	9	2
„ by Loans in anticipation of Duties, &c. - - - - -				1,070,000	-	-
TOTAL raised by CREATION of DEBT - - - - -				2,769,615	9	2
				£.		
				9,793,744	12	5

into and Issues from the Exchequer, &c., in the Year ended 29th September 1734.

(7 & Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.	
To Bank of England -	-	-	-	396,976	16	11				
To South Sea Company -	-	-	-	1,188,703	3	9				
To East India Company -	-	-	-	128,000	-	-				
£. 4 per cent. Annuities -	-	-	-	8,611	4	5				
£. 3½ per cent. Annuities -	-	-	-	14,419	14	6				
£. 3 per cent. Annuities -	-	-	-	55,449	16	-				
TOTAL Funded Debt -							1,792,160	15	7	
Exchequer, Life, and Terminable Annuities (including Management, 5,719l. 4s. 6d.)	-	-	-	170,361	7	3				
Lottery Annuities (including Management, 77l. 1s. 3d.) -	-	-	-	11,337	11	-				
TOTAL Terminable Annuities -							181,698	18	3	
Interest and Circulation of Exchequer Bills (Supply) -	£. 20,415	18	1							
" " " on Malt Duty and										
Land-tax -	41,361	5	8							
				61,777	3	9				
Interest of Loans in anticipation of Duties, &c. -	-	-	-	14,181	10	3				
TOTAL Unfunded Debt -							75,958	14	-	
Farther Charges of Lottery Loan, 1731, and former Lottery Loans -	-	-	-	-	-	-	1,904	14	9	
TOTAL INTEREST, &c. of PUBLIC DEBT, &c. -				-	-	-	2,051,723	2	7	
CIVIL GOVERNMENT, viz.:										
H. M.'s Privy Purse -	-	-	-	36,000	-	-				
H. M.'s Household -	-	-	-	264,615	4	4				
Works -	-	-	-	48,374	19	5				
Civil List Annuities and Pensions, viz.:										
The Queen -	-	-	-	£. 50,000	-	-				
The Prince of Wales -	-	-	-	24,000	-	-				
The Duke of Cumberland -	-	-	-	6,000	-	-				
The Princesses -	-	-	-	6,260	12	6				
Other Pensions (including 33,650 l. out of Gross Revenues)	-	-	-	62,312	-	4				
French Protestants -	-	-	-	8,591	-	-				
Paid by Paymaster of Pensions -	-	-	-	44,131	7	3				
				201,295	-	1				
Royal Bounty -	-	-	-	8,560	11	-				
Secret Service -	-	-	-	98,074	19	-				
Special Service -	-	-	-	4,750	-	-				
Fees and Salaries -	-	-	-	109,311	16	6				
British Ministers Abroad -	-	-	-	60,416	15	1				
Contingent and Miscellaneous Charges Civil List -	-	-	-	113,433	4	8				
TOTAL Civil List -				944,832	10	1				
Mint Expenses -	-	-	-	12,565	1	3				
Salaries in West India Islands, &c. out of 4½ per cent. Duty -	-	-	-	7,676	15	4				
Queen Anne's Bounty for Augmentation of Poor Livings -	-	-	-	11,200	-	-				
Sheriffs of England and Wales, Expenses of passing their Accounts -	-	-	-	4,000	-	-				
Towards Building 50 New Churches -	-	-	-	18,161	3	8				
Colonel J. Moody, for his Houses and Land in Placentia, taken by the Crown -	-	-	-	1,025	1	8				
William Toshach, for Losses sustained by erecting a Fortification in Placentia -	-	-	-	80	-	-				
Expenses of Exchequer Bills -	-	-	-	1,334	15	7				
Miscellaneous Supply Grants:										
Maintenance of British Forts on Coast of Africa -	£. 10,000									
Towards Repairing the Collegiate Church of St. Peter's, Westminster -	9,200			59,200	-	-				
The Prince of Orange, for a Moiety of the Marriage Portion of the Princess Royal -	40,000									
TOTAL CIVIL GOVERNMENT -							1,060,075	7	7	
ARMY SERVICES (including Subsidies) -	-	-	-	707,172	1	2				
NAVY SERVICES -	-	-	-	2,079,153	13	8				
ORDNANCE SERVICES -	-	-	-	462,273	18	8				
							3,248,599	13	6	
TOTAL EXPENDITURE -				-	-	-	6,360,398	3	8	
Issued to pay off in part Debt due to the South Sea Company on their Capital Stock -	-	-	-	1,000,000	-	-				
" " " in further part 548,434 l. 6s. 5d. Army Debentures funded at										
4 l. per cent. per 3 Geo. 1, c. 7 -	-	-	-	17	8	10				
TOTAL FUNDED DEBT Redeemed out of Sinking Fund -				1,000,017	8	10				
Issued to pay off Principal of Exchequer Bills in anticipation of Malt Duty and										
Land Tax -	-	-	-	1,087,889	13	10				
" Loans in anticipation of Duties, &c. -	-	-	-	343,900	-	-				
TOTAL applied to REDUCTION of DEBT -							2,431,807	2	8	
BALANCES in the Exchequer on 29th September 1734 -	-	-	-	-	-	-	1,001,539	6	1	
							£.	9,793,744	12	6

(8 & 9 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1734 - - - - -	-	-	-	1,001,539	6	1
NET RECEIPTS of Public Income, Deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,478,845	8	7			
Excise - - - - -	2,843,112	8	11			
Stamps - - - - -	137,342	12	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,070,462	1	6			
Post Office - - - - -	98,284	17	9			
Crown Lands - - - - -	2,572	11	9			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,373	4	6			
Other small Branches of the Hereditary Revenues -	3,669	17	4			
Imprest Money repaid - - - - -	1,364	9	11			
Money received from Sale of Land at St. Christopher's -	2,000	-	-			
„ from Rent of late Earl of Derwentwater's Estates	419	-	-			
				21,826	11	9
TOTAL NET INCOME - - - - -				5,652,446	12	6
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills, in anticipation of Malt Duty and Land Tax	1,873,642	-	11			
„ by Loans in anticipation of Duties, &c. - - - - -	100,000	-	-			
TOTAL raised by CREATION of DEBT - - - - -				1,973,642	-	11
	£.			8,627,627	19	6

into and Issues from the Exchequer, &c., in the Year ended 29th September 1735.

(8 & 9 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :				£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	454,398	3	6			
To South Sea Company	-	-	-	1,193,272	16	6			
To East India Company	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	18,620	-	-			
£. 3½ per cent. Annuities	-	-	-	13,968	14	2			
£. 3 per cent. Annuities	-	-	-	54,860	-	2			
TOTAL Funded Debt	-	-	-				1,863,119	14	4
Exchequer, Life, and Terminable Annuities (including Management, 5,968 <i>l.</i> 14 <i>s.</i> 7 <i>d.</i>)	-	-	-	174,157	2	9			
Lottery Annuities (including Management, 214 <i>l.</i> - <i>s.</i> 2 <i>d.</i>)	-	-	-	11,474	9	11			
TOTAL Terminable Annuities	-	-	-				185,631	12	8
Interest and Circulation of Exchequer Bills (Supply)	-	£.	17,029	-	-				
" " On Malt Duty and Land Tax,	58,646	1	5	75,675	1	5			
Interest on Loans in anticipation of Duties, &c.	-	-	-	49,613	17	11			
TOTAL Unfunded Debt	-	-	-				125,288	19	4
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	2,174,040	6	4
CIVIL GOVERNMENT, viz. :									
H. M.'s Privy Purse	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	234,634	17	6			
Works	-	-	-	45,652	2	-			
Civil List, Annuities and Pensions, viz. :									
The Queen	-	-	£. 51,250	-	-				
The Prince of Wales	-	-	24,000	-	-				
The Duke of Cumberland	-	-	6,000	-	-				
The Princesses	-	-	5,028	-	-				
Other Pensions (including 33,650 <i>l.</i> out of Gross Revenues)	65,444	2	10	201,538	12	1			
French Protestants	-	-	8,591	-	-				
Paid by Payments of Pensions	-	-	41,225	9	3				
Royal Bounty	-	-	-	10,273	15	6			
Secret Service	-	-	-	79,798	1	10			
Special Service	-	-	-	4,971	7	4			
Fees and Salaries	-	-	-	104,316	17	1			
British Ministers Abroad	-	-	-	54,944	6	1			
Contingent and Miscellaneous Charges, Civil List	-	-	-	84,355	16	7			
TOTAL Civil List	-	-	-	856,485	16	-			
Mint Expenses	-	-	-	10,495	1	7			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	6,785	5	6			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	12,500	-	-			
Sheriffs of England and Wales: Expenses in passing their Accounts	-	-	-	4,000	-	-			
Charges of Recovering for the Public the late Earl Derwentwater's Estates	-	-	-	2,000	-	-			
Agatha Campbell, for a Seignory in Nova Scotia	-	-	-	2,000	-	-			
Expenses of Exchequer Bills	-	-	-	1,147	11	1			
Miscellaneous Supply Grants: £.									
Maintenance of British Forts on Coast of Africa	-	-	10,000						
Expenses of Establishing a Colony in Georgia	-	-	28,561						
Towards Repairing the Collegiate Church at Westminster (St. Peter's)	-	-	4,000						
" St. Margaret's Church, Westminster	-	-	3,500	46,061	-	-			
TOTAL CIVIL GOVERNMENT	-	-	-				941,474	14	2
ARMY SERVICES (including Subsidies)	-	-	-	1,036,807	3	9			
NAVY SERVICES	-	-	-	1,544,819	4	9			
ORDNANCE SERVICES	-	-	-	155,313	17	9			
TOTAL EXPENDITURE	-	-	-	-	-	-	2,736,940	6	3
							5,852,455	6	9
				£.	s.	d.			
Issued to pay off Exchequer Bills (Supply)	-	-	160,000	-	-				
" " in anticipation of Malt Duty and Land Tax	-	-	1,379,677	17	10				
" Loans in Anticipation of Duties, &c.	-	-	-	1,539,677	17	10			
				251,000	-	-			
TOTAL applied to REDUCTION of DEBT	-	-	-				1,790,677	17	10
BALANCES in the Exchequer on 29th September 1735	-	-	-	-	-	-	984,494	14	11
				£.			8,627,627	19	6

(9 & 10 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1735 - - - - -	-	-	-	984,494	14	11
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,539,768	6	6			
Excise - - - - -	2,837,189	12	7			
Stamps - - - - -	136,884	4	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,127,401	4	-			
Post Office - - - - -	91,100	-	-			
Crown Lands - - - - -	7,208	11	8			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	16,960	0	2			
Other small Branches of the Hereditary Revenues - - -	4,996	4	4			
				21,956	13	6
TOTAL NET INCOME - - - - -				5,761,508	13	2
OTHER RECEIPTS, viz.:						
Raised by Sinking Fund Loan, at 3½ per cent., from 24th June 1736, per 9 Geo. 2, c. 34 - - - - -	600,000	-	-			
„ by Issue of Exchequer Bills, in anticipation of Malt Duty and Land Tax	962,021	7	-			
„ by Loans in anticipation of Duties, &c. - - - - -	790,000	-	-			
TOTAL raised by CREATION of DEBT - - - - -				2,352,021	7	-
	£.			8,098,024	15	1

into and Issues from the Exchequer, &c., in the Year ended 29th September 1736.

(9 & 10 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	436,898	3	6			
To South Sea Company	-	-	-	-	-	1,189,081	1	10			
To East India Company	-	-	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	6,915	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	14,315	19	6			
£. 3 per cent. Annuities	-	-	-	-	-	53,462	5	3			
TOTAL Funded Debt									1,828,672	10	1
Exchequer Life and Terminable Annuities (including Management, 5,685 l. 4 s. 5 d.)						167,510	17	9			
Lottery Annuities (including Management, 86 l. 7 s. 1 d.)						11,351	16	11			
TOTAL Terminable Annuities									178,862	14	8
Interest and Circulation of Exchequer Bills, Supply						£. 12,076	13	4			
" " " on Malt Duty and Land Tax						66,708	-	6			
						78,784	13	10			
Interest of Loans in anticipation of Duties, &c.						40,455	13	1			
TOTAL Unfunded Debt									119,240	6	11
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	2,126,775	11	8
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse						36,000	-	-			
H. M.'s Household						200,895	9	2			
Works						32,182	9	5			
Civil List, Annuities and Pensions, viz.:						£.	s.	d.			
The Queen						50,000	-	-			
The Prince of Wales						35,000	-	-			
The Duke of Cumberland						8,500	-	-			
The Princesses						5,028	-	-			
Other Pensions (including 33,650 l. out of Gross Revenues)						66,165	3	9	218,056	1	5
French Protestants						8,591	-	-			
Paid by Paymaster of Pensions						44,771	17	8			
Royal Bounty									8,030	11	-
Secret Service									89,362	10	4
Special Service									4,700	-	-
Fees and Salaries									97,874	15	3
British Ministers Abroad									61,961	3	-
Contingent and Miscellaneous Charges, Civil List									103,890	1	-
TOTAL Civil List									852,953	-	7
Mint Expenses									13,958	3	-
Salaries in West India Islands, &c., out of 4½ per cent. Duty									5,000	-	-
Queen Anne's Bounty for Augmentation of Poor Livings									12,000	-	-
Sheriffs of England and Wales, Expenses in passing their Accounts									4,000	-	-
Expenses of Exchequer Bills									1,272	2	7
Miscellaneous Supply Grants:											
Trustees of the Prince of Orange, the second Moiety of the						£.	s.	d.			
Princess Royal Marriage Portion						40,000	-	-			
Maintenance of British Forts on Coast of Africa						10,000	-	-			
Towards establishing the Colony of Georgia						10,000	-	-			
									60,000	-	-
TOTAL CIVIL GOVERNMENT											
									949,183	6	2
ARMY SERVICES (including Subsidies)						1,184,972	15	3			
NAVY SERVICES						1,389,776	13	9			
ORDNANCE SERVICES						142,453	5	3			
									2,717,202	14	3
TOTAL EXPENDITURE						-	-	-	5,793,161	12	1
Issued to pay off Principal of Exchequer Bills in anticipation of Malt Duty and Land Tax						1,545,497	2	10			
" Loans in anticipation of Duties, &c.						221,431	-	2			
TOTAL applicable to REDUCTION of DEBT									1,766,928	3	-
BALANCES in the Exchequer on 29th September 1736						-	-	-	1,537,935	-	-
						£.			9,098,024	15	1

(10 & 11 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1736 - - - - -	-	-	-	1,537,935	-	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,722,404	-	-			
Excise - - - - -	2,953,849	3	3			
Stamps - - - - -	142,055	8	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,107,912	10	3			
Post Office - - - - -	96,600	13	8			
Crown Lands - - - - -	3,267	4	-			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	12,932	14	5			
Other small Branches of the Hereditary Revenue - - - - -	4,455	16	11			
Imprest Money repaid - - - - -	32,856	7	11			
Money paid in, for conscience' sake, by John Plumptre, Esq., being a Year's Salary as Commissioner for Army Debts	500	-	-			
				50,744	19	3
TOTAL NET INCOME - - - - -				6,076,833	18	9
OTHER RECEIPTS, viz.:						
Raised by Loans in anticipation of Duties, &c. - - - - -	243,572	-	-			
„ by Issue of Exchequer Bills in anticipation of Malt Duty and Land Tax - - - - -	1,555,224	15	7			
TOTAL raised by CREATION of DEBT - - - - -				1,798,796	15	7
				£.	9,413,565	14 4

into and Issues from the Exchequer, &c., in the Year ended 29th September 1737.

(10 & 11 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	436,898	3	6			
To South Sea Company	-	-	-	-	-	1,139,289	10	3			
To East India Company	-	-	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	17,895	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	14,092	14	-			
£. 3 per cent. Annuities	-	-	-	-	-	72,303	16	10			
TOTAL Funded Debt									1,808,479	4	7
Exchequer, Life and Terminable Annuities (including Management, 5,453 l. 12 s. 4 d.)	-	-	-	-	-	170,103	19	2			
Lottery Annuities (including Management, 39 l. 9 s. 4 d.)	-	-	-	-	-	11,304	19	2			
TOTAL Terminable Annuities									181,408	18	4
Interest and Circulation of Exchequer Bills Supply	-	-	-	-	£. 14,481 11 2						
" " " on Malt Duty and Land Tax, 38,398 12 -	-	-	-	-	-	52,880	3	2			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	61,366	-	11			
TOTAL Unfunded Debt									114,246	4	1
Further Charges of Lottery Loan, 1731	-	-	-	-	-	-	-	-	644	12	7
TOTAL, INTEREST, &c. of PUBLIC DEBT									2,104,778	19	7
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	222,327	17	6			
Works	-	-	-	-	-	37,765	19	5			
Civil List Annuities and Pensions, viz.:											
The Queen	-	-	-	-	£. 50,000 - -						
Prince of Wales	-	-	-	-	48,900 - -						
Duke of Cumberland	-	-	-	-	8,000 - -						
The Princesses	-	-	-	-	5,848 10 -				215,522	2	6
French Protestants	-	-	-	-	64,874 4 11						
Other Pensions, (including 33,650 l. out of Gross Revenues)	-	-	-	-	4,295 10 -						
Paid by Paymaster of Pensions	-	-	-	-	33,603 17 7						
Royal Bounty	-	-	-	-	-	9,897	8	-			
Secret Service	-	-	-	-	-	72,499	10	-			
Special Service	-	-	-	-	-	4,700	-	-			
Fees and Salaries	-	-	-	-	-	102,345	9	5			
British Ministers Abroad	-	-	-	-	-	60,241	13	5			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	94,131	18	9			
TOTAL Civil List						855,431	19	-			
Mint Expenses	-	-	-	-	-	13,512	3	10			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	6,200	-	-			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	15,400	-	-			
Sheriffs of England and Wales, Expenses of passing their Accounts	-	-	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	1,021	3	10			
Miscellaneous Supply Grants:											
Towards repairing the Collegiate Church of St. Peter's, Westminster	-	-	-	-	£. 4,000						
Maintenance of British Forts on Coast of Africa	-	-	-	-	10,000						
Towards establishing the Colony of Georgia	-	-	-	-	20,000						
TOTAL CIVIL GOVERNMENT						34,000	-	-			
ARMY SERVICES (including Subsidies)						835,418	6	9			
NAVY SERVICES						932,507	3	8			
ORDNANCE SERVICES						326,532	2	8			
TOTAL EXPENDITURE									2,094,457	13	1
Issued to Pay off Debt due to the South Sea Company on their Capital Stock (New South Sea Annuity Stock) out of Sinking Fund						1,000,000	-	-			
" Principal of Exchequer Bills in anticipation of Malt Duty and Land Tax	-	-	-	-	-	1,564,424	19	4			
" Loans in anticipation of Duties, &c.	-	-	-	-	-	400,000	-	-			
TOTAL applied to REDUCTION of DEBT									2,964,424	19	4
BALANCES in the Exchequer on 29th September 1737									1,320,338	15	8
									£.		
									9,413,565	14	4

into and Issues from the Exchequer, &c., in the Year ended 29th September 1738.

(11 & 12 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	441,898	3	6			
To South Sea Company	-	-	-	-	-	1,088,142	7	2			
To East India Company	-	-	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	9,335	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	13,191	12	2			
£. 3 per cent. Annuities	-	-	-	-	-	72,673	17	2			
TOTAL Funded Debt									1,753,231	-	-
Exchequer, Life and Terminable Annuities (including Management, 5,992 l. 1 s. 6 d.)	-	-	-	-	-	172,892	14	10			
Lottery Annuities (including Management, 173 l. 6 s. 3 d.)	-	-	-	-	-	11,080	8	10			
TOTAL Terminable Annuities									183,973	3	8
						£.	s.	d.			
Interest and Circulation of Exchequer Bills, Supply	-	-	-	-	-	10,801	16	4			
on Malt and Sugar Duties, and Land	-	-	-	-	-						
Tax	-	-	-	-	-	52,946	10	1			
						63,748	6	5			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	58,320	6	4			
TOTAL Unfunded Debt									122,068	12	9
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	2,059,272	16	5
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	209,713	-	8			
Works	-	-	-	-	-	44,570	10	7			
Civil List, Annuities and Pensions, viz.:											
The Queen	-	-	-	-	-	£. 6,971	5	3			
Prince of Wales	-	-	-	-	-	50,000	-	-			
Duke of Cumberland	-	-	-	-	-	20,474	12	6			
Princesses Amelia and Caroline	-	-	-	-	-	10,096	3	6			
Princesses Mary and Louisa	-	-	-	-	-	2,326	12	-	198,082	4	3
Other Pensions, including 32,550 l. out of Gross Revenues	-	-	-	-	-	62,551	6	-			
French Protestants	-	-	-	-	-	10,934	14	-			
Paid by Paymaster of Pensions	-	-	-	-	-	34,727	11	-			
Royal Bounty	-	-	-	-	-				9,120	11	-
Secret Service	-	-	-	-	-				61,403	6	6
Special Service	-	-	-	-	-				4,700	-	-
Fees and Salaries	-	-	-	-	-				101,503	19	10
British Ministers Abroad	-	-	-	-	-				47,471	7	9
Contingent and Miscellaneous Services, Civil List	-	-	-	-	-				115,002	4	5
TOTAL Civil List									827,567	5	-
Mint Expenses	-	-	-	-	-				10,178	15	11
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-				9,360	19	2
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-				11,000	-	-
Sheriffs of England and Wales, Expenses of passing their Accounts	-	-	-	-	-				4,000	-	-
Expenses of Exchequer Bills	-	-	-	-	-				1,543	18	5
Miscellaneous Supply Grants:						£.					
Repairs of the Collegiate Church of St. Peter's, Westminster	-	-	-	-	-	4,000					
Maintenance of British Forts on Coast of Africa	-	-	-	-	-	10,000					
Towards establishing the Colony of Georgia	-	-	-	-	-	8,000					
TOTAL CIVIL GOVERNMENT									22,000	-	-
									885,650	18	6
ARMY SERVICES	-	-	-	-	-				845,944	12	3
NAVY SERVICES	-	-	-	-	-				819,344	18	5
ORDNANCE SERVICES	-	-	-	-	-				114,679	2	10
									1,779,968	13	8
TOTAL EXPENDITURE									4,724,892	8	5
Issued to pay off in part Debt due to the South Sea Company on their Capital											
Stock (Old South Sea Annuity)	-	-	-	-	-	1,000,000	-	-			
Arrears of Principal of Bankers' Annuities	-	-	-	-	-	37	10	-			
TOTAL out of SINKING FUND									1,000,037	10	-
Issued to pay off Principal of Exchequer Bills, in anticipation of Malt and Sugar											
Duties and Land Tax	-	-	-	-	-	1,405,785	2	8			
Loans in anticipation of Duties, &c.	-	-	-	-	-	574,425	-	-			
TOTAL applied to REDUCTION of DEBT									2,980,247	12	8
BALANCES in the Exchequer 29th September 1738									1,191,000	12	3
						£.			8,896,140	13	4

(12 & 13 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1738 - - - - -	-	-	-	1,191,000	12	3
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,398,407	15	4			
Excise - - - - -	3,025,006	-	9			
Stamps - - - - -	135,310	4	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,134,126	6	2			
Post Office - - - - -	95,734	13	-			
Crown Lands - - - - -	4,518	1	8			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	15,625	12	-			
Other small Branches of the Hereditary Revenue - - - - -	3,703	7	6			
Imprest Money repaid - - - - -	810	8	1			
Money received from Sale of Lands at St. Christopher's - - - - -	7,191	19	3			
				27,331	6	10
TOTAL NET INCOME - - - - -				5,820,434	8	-
OTHER RECEIPTS, viz.:						
Raised by Sinking Fund Loan, at 3 l. per cent., from 29th September 1739, in part of 500,000 l., per 11 Geo. 2, c. 27 - - - - -	300,000	-	-			
„ by Issue of Exchequer Bills in anticipation of Malt Duty and Land Tax	1,673,025	6	8			
„ by Loans in anticipation of Duties, &c. - - - - -	262,400	-	-			
TOTAL raised by CREATION of DEBT - - - - -				2,235,425	6	8
				£.		
				9,246,860	6	11

into and Issues from the Exchequer, &c., in the Year ended 29th September 1739.

(12 & 13 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	-	-	-	-	416,898	3	6			
To South Sea Company	-	-	-	-	-	-	-	-	-	1,107,946	11	9			
To East India Company	-	-	-	-	-	-	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	-	-	-	-	13,980	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	-	-	-	-	13,999	8	6			
£. 3 per cent. Annuities	-	-	-	-	-	-	-	-	-	81,377	15	6			
TOTAL Funded Debt													1,762,201	19	3
Exchequer, Life and Terminable Annuities (including Management, 5,710 <i>l.</i> 10 <i>s.</i> 11 <i>d.</i>)	-	-	-	-	-	-	-	-	-	169,418	4	6			
Lottery Annuities (including Management, 118 <i>l.</i> 19 <i>s.</i> 3 <i>d.</i>)	-	-	-	-	-	-	-	-	-	11,384	9	1			
TOTAL Terminable Annuities													180,802	12	7
Interest and Circulation of Exchequer Bills, Supply	-	-	-	-	-	-	-	-	£. 10,801 16 4						
" " " on Malt Duty and Land Tax,	-	-	-	-	-	-	-	-	45,254 18 3						
										56,056	14	7			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	-	47,609	2	10			
TOTAL Unfunded Debt													103,665	17	5
TOTAL INTEREST, &c. of PUBLIC DEBT										-	-	-	2,046,670	10	3
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse	-	-	-	-	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	-	-	-	-	200,921	6	1			
Works	-	-	-	-	-	-	-	-	-	30,672	9	1			
Civil List Annuities and Pensions, viz.:										£.	s.	d.			
Prince of Wales	-	-	-	-	-	-	-	-	-	50,000	-	-			
Duke of Cumberland	-	-	-	-	-	-	-	-	-	13,021	10	4			
Princesses Amelia and Caroline	-	-	-	-	-	-	-	-	-	14,617	7	1			
Princesses Mary and Louisa	-	-	-	-	-	-	-	-	-	4,653	4	-			
Other Pensions (including 32,800 <i>l.</i> out of Gross Revenues)	-	-	-	-	-	-	-	-	-	64,769	3	6			
French Protestants	-	-	-	-	-	-	-	-	-	4,295	10	-			
Paid by Paymaster of Pensions	-	-	-	-	-	-	-	-	-	46,467	7	-			
										197,824	1	11			
Royal Bounty	-	-	-	-	-	-	-	-	-	9,521	10	7			
Secret Service	-	-	-	-	-	-	-	-	-	92,789	16	-			
Special Service	-	-	-	-	-	-	-	-	-	4,700	-	-			
Fees and Salaries	-	-	-	-	-	-	-	-	-	107,876	12	5			
British Ministers Abroad	-	-	-	-	-	-	-	-	-	57,996	1	9			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	-	-	-	-	137,891	4	3			
TOTAL Civil List										876,193	2	1			
Mint Expenses	-	-	-	-	-	-	-	-	-	9,575	9	6			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	-	-	-	-	12,526	6	-			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	-	-	-	-	13,200	-	-			
Sheriffs of England and Wales, Expenses of passing their Accounts	-	-	-	-	-	-	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	-	-	-	-	1,332	5	5			
Miscellaneous Supply Grants:															
Towards repairing the Collegiate Church of St. Peter's, Westminster	-	-	-	-	-	-	-	-	£. 4,000						
" St. Margaret's Church, Westminster	-	-	-	-	-	-	-	-	2,000						
Maintenance of British Forts on Coast of Africa	-	-	-	-	-	-	-	-	10,000						
Towards establishing the Colony of Georgia	-	-	-	-	-	-	-	-	20,000						
										36,000	-	-			
TOTAL CIVIL GOVERNMENT													952,827	3	-
ARMY SERVICES (including Subsidies)	-	-	-	-	-	-	-	-	-	1,066,284	3	1			
NAVY SERVICES	-	-	-	-	-	-	-	-	-	988,419	3	7			
ORDNANCE SERVICES	-	-	-	-	-	-	-	-	-	156,167	18	10			
													2,210,871	5	6
TOTAL EXPENDITURE										-	-	-	5,210,368	18	9
Issued to pay off further part of Debt of 2,000,000 <i>l.</i> to Bank of England, Exchequer Bills funded, per 3 Geo. 1, c. 8										1,000,000	-	-			
" Principal of Exchequer Bills in anticipation of Malt Duty and Land Tax	-	-	-	-	-	-	-	-	-	1,669,686	12	10			
" Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	-	257,875	-	-			
TOTAL applied to REDUCTION of DEBT													2,927,561	12	10
BALANCES in the Exchequer on 29th September 1739										-	-	-	1,108,929	15	4
										£.			9,246,860	6	11

(13 & 14 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1739 - - - - -	-	-	-	1,108,929	15	4
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,420,406	17	7			
Excise - - - - -	2,816,949	7	-			
Stamps - - - - -	133,388	14	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	1,252,313	8	11			
Post Office - - - - -	89,078	4	5			
Crown Lands - - - - -	4,531	-	-			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,958	3	6			
Other small Branches of the Hereditary Revenue - - -	2,947	7	11			
Imprest Money repaid - - - - -	8,914	5	1			
Money received from the Master of the Mint, being Profits arisen by the Copper Coinage - - -	2,000	-	-			
				28,819	16	6
TOTAL NET INCOME - - - - -				5,745,487	9	2
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills in anticipation of Malt Duty - - -	1,065,573	17	7			
„ by Loans in anticipation of Duties, &c. - - -	1,100,000	-	-			
TOTAL raised by CREATION of DEBT - - -				2,165,573	17	7
	£.			9,019,991	2	1

into and Issues from the Exchequer, &c., in the Year ended 29th September 1740.

(13 & 14 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	-	-	-	-	428,822	3	4			
To South Sea Company	-	-	-	-	-	-	-	-	-	1,127,670	9	-			
To East India Company	-	-	-	-	-	-	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	-	-	-	-	10,980	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	-	-	-	-	14,655	8	-			
£. 3 per cent. Annuities	-	-	-	-	-	-	-	-	-	79,519	8	11			
TOTAL Funded Debt													1,789,647	9	3
Exchequer, Life and Terminable Annuities (including Management, 5,738 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i>)	-	-	-	-	-	-	-	-	-	172,242	16	6			
Lottery Annuities (including Management, 117 <i>l.</i> 17 <i>s.</i> 5 <i>d.</i>)	-	-	-	-	-	-	-	-	-	12,405	7	2			
TOTAL Terminable Annuities													184,648	3	8
										£.	s.	d.			
Interest and Circulation of Exchequer Bills (Supply)	-	-	-	-	-	-	-	-	-	14,441	19	10			
" " " on Malt Duty and Land Tax, 65,034	-	-	-	-	-	-	-	-	-	7	11				
										79,476	7	9			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	-	48,343	5	9			
TOTAL Unfunded Debt													127,819	13	6
TOTAL INTEREST, &c. of PUBLIC DEBT										-	-	-	2,102,115	6	5
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse	-	-	-	-	-	-	-	-	-	30,000	-	-			
H. M.'s Household	-	-	-	-	-	-	-	-	-	172,819	8	3			
Works	-	-	-	-	-	-	-	-	-	34,098	7	10			
Civil List Annuities and Pensions, viz.:										£.	s.	d.			
Prince of Wales	-	-	-	-	-	-	-	-	-	49,600	-	-			
Duke of Cumberland	-	-	-	-	-	-	-	-	-	12,000	-	-			
Princesses Amelia and Caroline	-	-	-	-	-	-	-	-	-	14,617	7	1			
Princesses Mary and Louisa	-	-	-	-	-	-	-	-	-	4,653	4	-			
Other Pensions (including 32,800 <i>l.</i> out of Gross Revenues)	-	-	-	-	-	-	-	-	-	60,294	8	6			
French Protestants	-	-	-	-	-	-	-	-	-	8,591	-	-			
Paid by Paymaster of Pensions	-	-	-	-	-	-	-	-	-	41,093	7	-			
										190,849	6	7			
Royal Bounty	-	-	-	-	-	-	-	-	-	8,990	8	-			
Secret Service	-	-	-	-	-	-	-	-	-	82,276	8	5			
Special Service	-	-	-	-	-	-	-	-	-	4,700	-	-			
Fees and Salaries	-	-	-	-	-	-	-	-	-	100,183	10	3			
British Ministers Abroad	-	-	-	-	-	-	-	-	-	56,097	1	11			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	-	-	-	-	111,485	9	1			
TOTAL Civil List										791,500	-	4			
Mint Expenses	-	-	-	-	-	-	-	-	-	5,532	1	9			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	-	-	-	-	6,595	6	-			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	-	-	-	-	14,500	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	-	-	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	-	-	-	-	1,240	2	3			
Miscellaneous Supply Grants:										£.					
Towards repairing the Collegiate Church of St. Peter's, Westminster	-	-	-	-	-	-	-	-	-	4,000	-	-			
Maintenance of British Forts on Coast of Africa	-	-	-	-	-	-	-	-	-	10,000	-	-			
Towards establishing the Colony of Georgia	-	-	-	-	-	-	-	-	-	4,000	-	-			
To Mrs. Joanna Stephens, for her discovery, for the use of the Public, of her method of preparing her Medicines for cure of the Stone	-	-	-	-	-	-	-	-	-	5,000	-	-			
TOTAL CIVIL GOVERNMENT										23,000	-	-			
													846,367	10	4
ARMY SERVICES (including Subsidies)	-	-	-	-	-	-	-	-	-	1,417,874	6	7			
NAVY SERVICES	-	-	-	-	-	-	-	-	-	1,607,008	6	9			
ORDNANCE SERVICES	-	-	-	-	-	-	-	-	-	187,310	7	-			
TOTAL Military and Naval Expenditure													3,212,193	-	4
TOTAL EXPENDITURE										-	-	-	6,160,675	17	1
Issued to pay off Principal of Exchequer Bills in anticipation of Malt Duty and Land Tax										1,184,680	9	3			
" Loans in anticipation of Duties, &c.										710,395	-	-			
TOTAL applied to REDUCTION of DEBT													1,895,075	9	3
BALANCES in the Exchequer on 29th September 1740										-	-	-	964,230	15	9
										£.			9,019,991	2	1

into and Issues from the Exchequer, &c., in the Year ended 29th September 1741.

(14 & 15 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	379,974	3	8			
To South Sea Company	-	-	-	1,111,886	11	9			
To East India Company	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	7,368	10	3			
£. 3½ per cent. Annuities	-	-	-	13,747	3	5			
£. 3 per cent. Annuities	-	-	-	85,785	10	-			
TOTAL Funded Debt	-	-	-				1,726,711	19	1
Exchequer, Life and other Terminable Annuities	-	-	-	165,948	8	11			
Lottery Annuities	-	-	-	11,388	13	7			
TOTAL Terminable Annuities	-	-	-				177,337	2	6
Interest and Circulation of Exchequer Bills (Supply)	-	£. 21,761	18 2	66,274	1	5			
" " on Malt and Sugar Duty and Land Tax	-	44,512	3 3	61,350	13	1			
Interest of Loans in anticipation of Duties, &c.	-	-	-				127,624	14	6
TOTAL Unfunded Debt	-	-	-						
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	2,031,673	16	1
CIVIL GOVERNMENT, viz.:									
H. M.'s Privy Purse	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	161,873	12	4			
Works	-	-	-	26,278	3	1			
Civil List Annuities and Pensions, viz.:									
Prince of Wales (Prince Frederick)	-	£. 50,000	-						
Duke of Cumberland	-	12,000	-						
Princesses Amelia and Caroline	-	14,617	7 1						
Princesses Mary and Louisa	-	4,653	4 -						
Other Pensions (including 32,800 <i>l.</i> out of Gross Revenues)	-	62,355	16 10						
French Protestants	-	4,295	10 6						
Paid by Paymaster of Pensions	-	28,749	7 4						
				176,671	5	9			
Royal Bounty	-	-	-	9,235	8	-			
Secret Service	-	-	-	83,976	15	2			
Special Service	-	-	-	4,700	-	-			
Fees and Salaries	-	-	-	97,844	11	4			
British Ministers Abroad	-	-	-	36,356	17	2			
Contingent and Miscellaneous Charges, Civil List	-	-	-	104,843	15	4			
TOTAL Civil List	-	-	-	737,780	8	2			
Mint Expenses	-	-	-	8,503	2	2			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	6,404	15	10			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	14,700	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	4,000	-	-			
The Keeper of Records relating to forfeited Estates in England	-	-	-	300	-	-			
Expenses of Exchequer Bills	-	-	-	1,277	7	4			
Miscellaneous Supply Grants:									
African Company, for British Forts on Coast of Africa	-	£. 10,000	-						
Towards repairing the Collegiate Church of St. Peter's, Westminster	-	4,000	-						
Towards establishing the Colony of Georgia	-	10,000	-						
The Trustees of Princess Mary of Hesse, for her Marriage Portion	-	40,000	-						
Owners of the Ship Santa Isabella, a Spanish Man-of-War, taken Anno 1718	-	5,000	-						
				69,000	-	-			
TOTAL CIVIL GOVERNMENT	-	-	-				841,965	13	6
ARMY SERVICES (including Subsidies)	-	-	-	1,775,854	-	6			
NAVY SERVICES	-	-	-	2,418,855	14	6			
ORDNANCE SERVICES	-	-	-	319,998	3	11			
							4,514,707	18	11
TOTAL EXPENDITURE	-	-	-	-	-	-	7,388,347	8	6
Issued to pay off Principal of Exchequer Bills on Malt Duty and Land Tax	-	-	-	1,594,725	9	4			
" Loans in anticipation of Duties, &c.	-	-	-	1,156,980	16	6			
TOTAL applied to REDUCTION of DEBT	-	-	-				2,751,706	5	10
BALANCES in the Exchequer on 29th September 1741	-	-	-	-	-	-	1,014,571	3	1
						£.	11,164,624	17	5

(15 & 16 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1741 - - - - -	-	-	-	1,014,571	3	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,280,284	15	9			
Excise - - - - -	2,815,411	14	4			
Stamps - - - - -	131,758	4	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,082,888	2	9			
Post Office - - - - -	78,246	17	3			
Crown Lands - - - - -	8,379	4	7			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	12,666	-	-			
Other small Branches of the Hereditary Revenue - - - - -	5,520	1	6			
Fine of a Grant given to superstitious uses - - - - -	600	-	-			
				18,786	1	6
TOTAL NET INCOME - - - - -				6,415,755	-	11
OTHER RECEIPTS, viz.:						
Raised by Loan from the Bank of England, in part of 1,600,000 £ upon their Annuity of 100,000 £, without further interest, per 15 Geo. 2, c. 13 -	800,000	-	-			
„ by Contributions to Sinking Fund Loan, at 3 £ per cent., from 24 June 1742, per 15 Geo. 2, c. 19 - - - - -	800,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	1,600,000	-	-			
„ by Issue of Exchequer Bills on Malt Duty and Land Tax - - - - -	2,297,959	15	-			
„ by Loans in anticipation of Duties, &c. - - - - -	1,200,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				5,097,959	15	-
				£.	12,528,285	19 -

into and Issues from the Exchequer, &c., in the Year ended 29th September 1742.

(15 & 16 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	366,847	3	5			
To South Sea Company	-	-	-	-	-	1,080,342	15	-			
To East India Company	-	-	-	-	-	128,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	17,245	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	14,747	5	-			
£. 3 per cent. Annuities	-	-	-	-	-	82,477	13	6			
TOTAL Funded Debt	-	-	-	-	-				1,689,659	16	11
Exchequer, Life and other Terminable Annuities	-	-	-	-	-	170,354	11	10			
Lottery Annuities	-	-	-	-	-	11,374	10	6			
TOTAL Terminable Annuities	-	-	-	-	-				181,729	2	4
Interest and Circulation of Exchequer Bills (Supply)	-	£.	14,441	19	10						
„ „ on Malt and Sugar Duty and Land Tax,		64,893	8	2		78,835	8	-			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	90,908	2	3			
TOTAL Unfunded Debt	-	-	-	-	-				169,743	10	3
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	-	-	2,041,132	9	6
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	39,000	-	-			
H. M.'s Household	-	-	-	-	-	208,489	19	7			
Works	-	-	-	-	-	22,662	2	4			
Civil List Annuities and Pensions, viz.:		£.	s.	d.							
The Prince of Wales (Prince Frederick)	-	55,906	11	11							
Duke of Cumberland	-	12,000	-	-							
Princesses Amelia and Caroline	-	14,617	7	1							
Princesses Mary and Louisa	-	4,653	4	-							
Other Pensions (including 27,875 l. out of Gross Revenues)	-	53,205	15	5							
French Protestants	-	8,591	-	-							
Paid by Paymaster of Pensions	-	38,299	1	9							
Royal Bounty	-	-	-	-	-	187,273	-	2			
Secret Service	-	-	-	-	-	11,450	4	-			
Special Service	-	-	-	-	-	71,515	18	9			
Fees and Salaries	-	-	-	-	-	3,525	-	-			
British Ministers Abroad	-	-	-	-	-	99,353	8	3			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	54,436	6	3			
						84,953	12	10			
TOTAL Civil List	-	-	-	-	-	782,659	12	2			
Mint Expenses	-	-	-	-	-	8,359	10	3			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	10,409	15	2			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	13,300	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	1,176	19	3			
Miscellaneous Supply Grants:											
Towards Repairing the Collegiate Church of St. Peter's, Westminster	-	£.	4,000								
Maintenance of British Forts on Cost of Africa	-	-	-	-	-	10,000					
						14,000	-	-			
TOTAL CIVIL GOVERNMENT	-	-	-	-	-				833,905	16	10
ARMY SERVICES (including Subsidies)	-	-	-	-	-	2,522,716	8	10			
NAVY SERVICES	-	-	-	-	-	2,795,286	3	11			
ORDNANCE SERVICES	-	-	-	-	-	340,296	4	11			
									5,658,298	17	8
TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	8,533,337	4	-
Issued to pay off Principal of Exchequer Bills on Malt Duty and Land Tax	-	-	-	-	-	1,366,063	13	5			
„ „ Loans in anticipation of Duties, &c.	-	-	-	-	-	1,235,550	-	-			
TOTAL applied to REDUCTION of DEBT	-	-	-	-	-				2,601,613	13	5
BALANCES in the Exchequer on 29th September 1742	-	-	-	-	-	-	-	-	1,393,335	1	7
						£.	12,528,285	19	-		

into and Issues from the Exchequer, &c., in the Year ended 29th September 1743.

(16 & 17 Geo. II.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.
To Bank of England - - - - -	390,626	1	6			
" " to complete 21,061 l. 6 s. 7 d. (see 1724-5) for Management of Annuities charged on General Fund from Michaelmas 1715 to Midsummer 1737 - - - - -				11,061	6	7
To South Sea Company - - - - -	1,064,714	13	6			
To East India Company - - - - -	128,000	-	-			
£. 4 per cent. Annuities - - - - -	15,975	-	-			
£. 3½ per cent. Annuities - - - - -	13,472	7	6			
£. 3 per cent. Annuities - - - - -	101,607	11	-			
TOTAL Funded Debt - - - - -						1,725,457 - 1
Exchequer, Life and other Terminable Annuities - - - - -	159,665	6	6			
Lottery Annuities - - - - -	9,924	8	-			
TOTAL Terminable Annuities - - - - -						169,590 14 6
Interest and Circulation of Exchequer Bills (Supply) - - - £. 12,121 3 4						
" " on Malt and Sugar Duty, Land Tax, and Spirit Licenses - - - 84,847 3 2						
	96,968	6	6			
Interest of Loans in anticipation of Duties, &c. - - - - -	83,862	1	7			
TOTAL Unfunded Debt - - - - -						180,830 8 1
Charges of Lottery Loan, 1743 - - - - -	2,000	-	-			
Discount on prompt payment of 1,600,000 l., Loan from Bank of England - -	39,115	1	2			
						41,115 1 2
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -						2,116,993 3 10

CIVIL GOVERNMENT, viz.:

H. M.'s Privy Purse - - - - -	36,000	-	-			
H. M.'s Household - - - - -	204,510	3	11			
Works - - - - -	22,261	10	7			
Civil List, Annuities and Pensions, viz.:						
Prince of Wales (Prince Frederick) - - - - -	100,400	-	-			
Duke of Cumberland - - - - -	12,000	-	-			
Princess Amelia and Caroline - - - - -	14,617	7	1			
Princess Louisa - - - - -	4,653	4	-			
Other Pensions (including 36,225 l. out of Gross Revenues) - - - - -	61,353	19	11			
French Protestants - - - - -	4,295	10	-			
Paid by Paymaster of Pensions - - - - -	34,173	13	9			
	231,493	14	9			
Royal Bounty - - - - -	12,090	12	-			
Secret Service - - - - -	51,050	-	-			
Special Service - - - - -	5,875	-	-			
Fees and Salaries - - - - -	97,834	18	3			
British Ministers Abroad - - - - -	36,857	18	4			
Contingent and Miscellaneous Charges, Civil List - - - - -	87,651	5	10			
TOTAL Civil List - - - - -	749,500	3	8			
Mint Expenses - - - - -	5,680	11	1			
Salaries in West India Islands, &c., out of 4½ per cent. Duty - - - - -	7,272	1	4			
Queen Anne's Bounty for Augmentation of Poor Livings - - - - -	13,500	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts - - - - -	4,000	-	-			
Expenses of Exchequer Bills - - - - -	952	11	3			
Miscellaneous Supply Grants:						
African Company, for British Forts on Coast of Africa - £. 10,000 - - -						
Towards repairing the Collegiate Church of St. Peter's, Westminster - - - - -	4,000	-	-			
Towards Building Westminster Bridge - - - - -	35,000	-	-			
For Sufferers by fire at Charlestown, in South Carolina - - - - -	17,905	4	9			
	66,905	4	9			
TOTAL CIVIL GOVERNMENT - - - - -						883,935 12 1
ARMY SERVICES (including Subsidies) - - - - -	2,878,411	18	11			
NAVY SERVICES - - - - -	2,786,227	17	11			
ORDNANCE SERVICES - - - - -	363,480	9	5			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -						5,978,120 6 3
TOTAL EXPENDITURE - - - - -						8,979,049 2 2
Issued to pay off Principal of Exchequer Bills (Supply) - - - £. 481,390 2 2						
" " " " charged on Malt Duty and Land Tax - - - - - 1,629,646 13 1						
	2,111,036	15	3			
" " Loans in anticipation of Duties - - - - -	1,428,050	-	-			
TOTAL applied to REDUCTION of DEBT - - - - -						3,539,086 15 3
BALANCES in the Exchequer on 29th September 1743 - - - - -						1,033,047 7 10
	£.					13,551,183 5 3

(17 & 18 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on the 29th September 1743 - - - - -	-	-	-	1,033,047	7	10
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,141,214	5	9			
Excise - - - - -	3,110,808	3	7			
Stamps - - - - -	135,458	13	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,079,083	6	8			
Post Office - - - - -	85,936	9	10			
Crown Lands - - - - -	5,215	-	-			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	11,352	3	-			
Other Small Branches of the Hereditary Revenue - - - - -	4,430	12	3			
Imprest Money repaid - - - - -	2,824	8	6			
				18,607	3	9
TOTAL NET INCOME - - - - -				6,576,323	2	10
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities to complete 1,000,000 <i>l.</i> , per anno 1743, per 16 Geo. 2, c. 13 - - - - -	151,000	-	-			
" Ditto to complete 800,000 <i>l.</i> , Lottery Loan 1743, per 16 Geo. 2, c. 13 - - - - -	152,000	-	-			
" Ditto for Annuities at 3 <i>l.</i> per cent., from 9th April 1744, in part of 1,200,000 <i>l.</i> , per anno 1744, per 17 Geo. 2, c. 18 - - - - -	780,000	-	-			
" Ditto from 25th December 1744, in part of 600,000 <i>l.</i> , Lottery Loan 1744, per 17 Geo. 2, c. 18 - - - - -	494,000	-	-			
" Loan from East India Company, at 3 <i>l.</i> per cent., from Michaelmas 1744, per 17 Geo. 2, c. 17 - - - - -	1,000,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	2,577,000	-	-			
By Issue of Exchequer Bills charged on Malt Duty, Land Tax, and Spirit Licenses - - - - -	£. 2,911,530	19	4			
By Loans in anticipation of Duties, &c. - - - - -	600,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	3,511,530	19	4			
				6,088,530	19	4
	£.			13,697,901	10	-

into and Issues from the Exchequer, &c., in the Year ended 29th September 1744.

(17 & 18 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	-	-	-	-	392,433	12	2			
To South Sea Company	-	-	-	-	-	-	-	-	-	1,127,514	13	5			
To East India Company	-	-	-	-	-	-	-	-	-	128,000	-	-			
£. 4 per Cent. Annuities	-	-	-	-	-	-	-	-	-	12,580	-	-			
£. 3½ per Cent. Annuities	-	-	-	-	-	-	-	-	-	14,537	5	-			
£. 3 per Cent. Annuities	-	-	-	-	-	-	-	-	-	148,709	19	7			
TOTAL Funded Debt													1,823,775	10	2
Exchequer, Life and other Terminable Annuities	-	-	-	-	-	-	-	-	-	-	-	-	154,178	4	10
Interest and Circulation of Exchequer Bills (Supply)	-	-	-	-	-	-	-	-	£. 8,295	9	1				
" " on Malt and Sugar Duties, Land Tax, and Spirit Licenses	-	-	-	-	-	-	-	-	98,416	-	8				
										106,711	9	9			
Interest of Loans in anticipation of Duties	-	-	-	-	-	-	-	-	-	84,211	4	8			
TOTAL Unfunded Debt													190,922	14	5
Charges of Lottery Loans, 1743 and 1744	-	-	-	-	-	-	-	-	-	-	-	-	8,879	12	3
TOTAL INTEREST, &c. of PUBLIC DEBT													2,177,756	1	8
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse	-	-	-	-	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	-	-	-	-	226,704	10	3			
Works	-	-	-	-	-	-	-	-	-	29,842	8	-			
Civil List, Annuities and Pensions, viz.:										£.	s.	d.			
Prince of Wales (Prince Frederick)	-	-	-	-	-	-	-	-	-	99,600	-	-			
Duke of Cumberland	-	-	-	-	-	-	-	-	-	12,000	-	-			
Princesses Amelia and Caroline	-	-	-	-	-	-	-	-	-	15,554	17	1			
Princess Louisa	-	-	-	-	-	-	-	-	-	1,163	6	-			
Other Pensions (including 31,800 l. out of Gross Revenues)	-	-	-	-	-	-	-	-	-	53,926	3	4			
French Protestants	-	-	-	-	-	-	-	-	-	4,295	10	-			
Paid by Paymaster of Pensions	-	-	-	-	-	-	-	-	-	33,918	8	4			
													220,458	4	9
Royal Bounty	-	-	-	-	-	-	-	-	-	8,523	13	9			
Secret Service	-	-	-	-	-	-	-	-	-	39,470	-	-			
Special Service (including 15,522 l. 2 s. 6 d. out of 4½ per cent. Duty)	-	-	-	-	-	-	-	-	-	22,222	2	6			
Fees and Salaries	-	-	-	-	-	-	-	-	-	102,777	13	-			
British Ministers Abroad	-	-	-	-	-	-	-	-	-	46,930	7	2			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	-	-	-	-	63,820	14	2			
TOTAL Civil List										796,749	13	7			
Mint Expenses	-	-	-	-	-	-	-	-	-	9,533	2	10			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	-	-	-	-	7,497	2	5			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	-	-	-	-	14,100	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	-	-	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	-	-	-	-	1,169	9	-			
Miscellaneous Supply Grants (88,094 l. 15 s. 2 d.):															
African Company, for British Forts on Coast of Africa	-	-	-	-	-	-	-	-	-	10,000	-	-			
Towards repairing the Collegiate Church of St. Peter's Westminster	-	-	-	-	-	-	-	-	-	4,000	-	-			
Towards building Westminster Bridge	-	-	-	-	-	-	-	-	-	20,000	-	-			
Towards establishing the Colony of Georgia	-	-	-	-	-	-	-	-	-	12,000	-	-			
For Sufferers by Fire at Charlestown, in South Carolina	-	-	-	-	-	-	-	-	-	2,094	15	2			
For the Marriage Portion of the Princess Louisa (Princess of Denmark)	-	-	-	-	-	-	-	-	-	40,000	-	-			
TOTAL CIVIL GOVERNMENT													921,144	3	-
ARMY SERVICES (including Subsidies)										3,226,675	5	4			
NAVY SERVICES										2,709,153	5	5			
ORDNANCE SERVICES										363,561	14	9			
													6,299,390	5	6
TOTAL EXPENDITURE													9,398,290	10	2
Issued to pay off Principal of Exchequer Bills charged on Malt Duty, Land Tax, and Spirit Licenses										1,870,287	14	7			
" " Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	-	1,106,915	-	-			
TOTAL applied to REDUCTION of DEBT													2,977,202	14	7
BALANCES in the Exchequer on 29th September 1744													1,322,408	5	3
										£.			13,697,901	10	-

into and Issues from the Exchequer, &c., in the Year ended 29th September 1745.

(18 & 19 Geo. II.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	369,398	3	6			
To South Sea Company	-	-	-	-	-	1,096,114	13	6			
To East India Company	-	-	-	-	-	150,500	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	9,185	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	13,576	10	-			
£. 3 per cent. Annuities	-	-	-	-	-	216,144	12	6			
TOTAL Funded Debt									1,854,918	19	6
Exchequer, Life and Terminable Annuities	-	-	-	-	-	-	-	-	152,993	12	3
Interest on Exchequer Bills charged on Malt and Sugar Duties, Land Tax, and Spirit Licenses	-	-	-	-	-	103,481	19	3			
Interest on Loans in anticipation of Duties	-	-	-	-	-	65,793	15	4			
TOTAL Unfunded Debt									169,275	14	7
Discount for Prompt Payment of Contributions and Charges for Receiving Loans, 1743 and 1744	-	-	-	-	-	-	-	-	82,300	3	10
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	2,259,488	10	2
CIVIL GOVERNMENT:											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	192,686	4	4			
Works	-	-	-	-	-	22,783	18	11			
Civil List, Annuities and Pensions, viz.:						£.	s.	d.			
Prince of Wales (Prince Frederick)	-	-	-	-	-	100,000	-	-			
Duke of Cumberland	-	-	-	-	-	12,000	-	-			
Princesses Amelia and Caroline	-	-	-	-	-	15,867	7	1			
Other Pensions (including 34,722 l. 4 s. 6 d. out of Gross Revenues)	-	-	-	-	-	59,170	13	1			
French Protestants	-	-	-	-	-	8,591	-	-			
Paid by Paymaster of Pensions	-	-	-	-	-	37,778	14	2			
						233,407	14	4			
Royal Bounty	-	-	-	-	-	7,840	8	-			
Secret Service	-	-	-	-	-	40,250	-	-			
Special Service	-	-	-	-	-	3,892	15	6			
Fees and Salaries	-	-	-	-	-	99,631	2	7			
British Ministers Abroad	-	-	-	-	-	48,141	11	8			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	77,487	15	9			
TOTAL Civil List						762,121	11	1			
Mint Expenses	-	-	-	-	-	6,287	18	-			
Salaries in West India Islands, &c. out of 4½ per cent. Duty	-	-	-	-	-	7,466	11	6			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	12,200	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	753	-	4			
Miscellaneous Supply Grants (44,000 L.):											
African Company for British Forts on Coast of Africa	-	-	-	-	-	10,000	-	-			
Towards rebuilding Westminster Bridge	-	-	-	-	-	30,000	-	-			
Repairing St. John's Church, Westminster	-	-	-	-	-	4,000	-	-			
TOTAL CIVIL GOVERNMENT									836,829	-	11
ARMY SERVICES (including Subsidies)	-	-	-	-	-	2,790,226	-	4			
NAVY SERVICES	-	-	-	-	-	2,688,183	17	6			
ORDNANCE SERVICES	-	-	-	-	-	344,919	14	4			
TOTAL EXPENDITURE						-	-	-	5,823,329	12	2
									8,919,647	3	3
Issued to pay off Principal of Exchequer Bills charged on Malt Duty and Land Tax											
						2,073,429	16	9			
,, Loans in anticipation of Duties, &c.						821,685	-	-			
TOTAL applied to REDUCTION of DEBT									2,895,114	16	9
BALANCES in the Exchequer on 29th September 1745						-	-	-	1,141,307	16	2
						£.			12,956,069	16	2

(19 & 20 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1745 - - - - -	-	-	-	1,141,807	16	2
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,017,017	5	3			
Excise - - - - -	2,951,149	8	10			
Stamps - - - - -	129,184	1	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,061,196	15	6			
Post Office - - - - -	63,670	17	2			
Crown Lands - - - - -	2,454	18	8			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	13,340	18	6			
Other small Branches of the Hereditary Revenue - - - - -	4,133	8	9			
Imprest Money repaid - - - - -	6,890	16	11			
Lands forfeited, being given to Superstitious Uses - - - - -	374	16	2			
	24,740	-	4			
TOTAL NET INCOME - - - - -				6,249,413	7	7
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities to complete 1,500,000 <i>l.</i> , anno 1745, per 18 Geo. 2, c. 9 - - - - -	710,000	-	-			
" " for Lottery to complete 500,000 <i>l.</i> , anno 1745, per 18 Geo. 2, c. 9 - - - - -	101,000	-	-			
" " for Annuities at 4 <i>l.</i> per cent., from 25 March 1746, in part of 2,500,000 <i>l.</i> , anno 1746, per 19 Geo. 2, c. 12 - - - - -	1,800,000	-	-			
" " for ditto from 25 December 1746, with additional Life Annuity at 9 <i>l.</i> per cent., from 24 June 1746, by lottery, in part of 500,000 <i>l.</i> , per 19 Geo. 2, c. 12 - - - - -	375,000	-	-			
Exchequer Bills on Spirit Licenses, held by Bank of England, funded at 4 <i>l.</i> per cent., from 25 March 1846, per 19 Geo. 2, c. 2 - - - - -	986,800	-	-			
TOTAL raised by CREATION OF FUNDED DEBT - - - - -	3,972,800	-	-			
Raised by Issue of Exchequer Bills (Supply) - - - - -	257,450	-	-			
" " on Malt Duty and Land Tax, 1,204,566 16 6 - - - - -						
Raised by Loans in anticipation of Duties, viz.:	1,462,016	16	6			
Loans in Money - - - - -	1,225,594	4	2			
" without Interest - - - - -	774,600	-	-			
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT - - - - -	2,000,194	4	2			
				7,435,011	-	8
				£.	14,825,732	4 5

into and Issues from the Exchequer, &c., in the Year ended 29th September 1746.

(19 & 20 Geo. II.)

			£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:								
To Bank of England, on Loan, at 4 l. per cent.	-	-	414,398	3	6			
To South Sea Company	-	-	1,068,510	16	10			
To East India Company, at 4 l. per cent.	-	-	158,000	-	-			
£. 4 per cent. Annuities	-	-	12,430	-	-			
£. 3½ per cent. Annuities	-	-	14,518	-	-			
£. 3 per cent. Annuities	-	-	277,519	13	5			
TOTAL Funded Debt	-	-				1,945,376	13	9
Exchequer, Life, and Terminable Annuities-	-	-	-	-	-	171,933	10	2
Interest on Exchequer Bills, on Malt and Sugar Duties, Land Tax, &c.	-	-	87,460	1	3			
Interest on Loans in anticipation of Duties	-	-	102,038	-	4			
TOTAL Unfunded Debt	-	-				189,498	1	7
Charges of Managing Lotteries, anno 1745 and 1746	-	-	-	-	-	8,900	-	-
TOTAL INTEREST, &c., of PUBLIC DEBT	-	-				2,315,708	5	6
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse	-	-	36,000	-	-			
H. M.'s Household	-	-	157,784	13	1			
Works	-	-	23,664	8	6			
Civil List, Annuities and Pensions, viz.:		£.	s.	d.				
Prince of Wales (Prince Frederick)	-	100,200	-	-				
Duke of Cumberland	-	12,000	-	-				
Princesses Amelia and Caroline	-	15,867	7	1				
The late Queen's Servants	-	3,671	13	4				
Other Pensions (including 31,800 l. out of Gross Revenues)	-	52,363	6	2				
Paid by Paymaster of Pensions	-	29,102	2	11				
					213,204	9	6	
Royal Bounty	-	-	7,710	4	-			
Secret Service	-	-	35,500	-	-			
Special Service (including 10,528 l. 14 s. 6 d. out of 4½ per cent. Duty)	-	-	15,038	14	6			
Fees and Salaries	-	-	91,203	12	9			
British Ministers Abroad	-	-	43,712	11	11			
Contingent and Miscellaneous Charges, Civil List	-	-	61,656	4	1			
TOTAL Civil List	-	-				685,474	18	4
Duke of Cumberland, on his Pension of 25,000 l. a year, granted from 25 March 1746, per 19 Geo. 2, c. 29	-	-	6,250	-	-			
Mint Expenses	-	-	9,674	14	5			
Salaries in West India Islands, &c. out of 4½ per cent. Duty	-	-	8,881	5	8			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	15,100	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	1,140	16	2			
Miscellaneous Supply Grants (53,551 l. 18 s.):								
African Company for British Forts on Coast of Africa	-	-	10,000	-	-			
Towards rebuilding Westminster Bridge	-	-	35,000	-	-			
For Losses by the Infectious Distemper amongst Horned Cattle	-	-	8,551	18	-			
TOTAL CIVIL GOVERNMENT	-	-				784,073	12	7
ARMY SERVICES (including Subsidies)	-	-	3,729,299	15	3			
NAVY SERVICES	-	-	2,395,683	18	8			
ORDNANCE SERVICES	-	-	579,008	11	7			
						6,703,992	5	6
TOTAL EXPENDITURE	-	-				9,803,774	3	7
Issued to Pay off Principal of Exchequer Bills on Malt Duty and Land Tax	-	-	1,730,911	7	10			
" " Principal of Exchequer Bills on Spirit Licenses funded per 19 Geo. 2, c. 2	-	-	986,800	-	-			
						2,717,711	7	10
Issued to Pay off Loans in anticipation of Duties, &c.	-	-	847,050	-	-			
TOTAL applied to REDUCTION of DEBT	-	-				3,564,761	7	0
BALANCES in the Exchequer on 29th September 1746	-	-				1,457,196	13	-
						£.	14,825,732	4 5

into and Issues from the Exchequer, &c., in the Year ended 29th September 1747.

(20 & 21 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	416,370	3	6			
To South Sea Company	-	-	-	-	-	1,182,878	2	3			
To East India Company	-	-	-	-	-	158,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	146,930	-	-			
£. 3½ per cent. Annuities	-	-	-	-	-	13,259	15	-			
£. 3 per cent. Annuities	-	-	-	-	-	290,661	10	11			
TOTAL Funded Debt									2,208,099	11	8
Exchequer, Life and Terminable Annuities	-	-	-	-	-	-	-	-	210,199	11	3
Interest and Circulation of Exchequer Bills (Supply)	-	-	-	-	£. 15,444	2	8				
" " on Malt and Sugar Duties,	-	-	-	-	-	-	-	-			
" " Land Tax, &c.	-	-	-	-	132,873	5	1				
						148,317	7	9			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	133,798	13	6			
TOTAL Unfunded Debt									282,116	1	3
Charges of receiving Contributions to Loans, 1745 and 1746	-	-	-	-	-	5,223	3	3			
Expenses of Managing Lottery Loans, 1745, 1746, and 1747	-	-	-	-	-	10,531	16	11			
									15,755	-	2
TOTAL INTEREST, &c., of PUBLIC DEBT						-	-	-	2,716,170	4	4
CIVIL GOVERNMENT, viz. :											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	410,357	1	-			
Works	-	-	-	-	-	53,695	11	11			
Civil List Annuities and Pensions, viz. :											
Prince of Wales (Prince Frederick)	-	-	-	-	99,800	-	-				
Duke of Cumberland	-	-	-	-	14,250	-	-				
Princess of Orange	-	-	-	-	5,000	-	-				
Princesses Amelia and Caroline	-	-	-	-	15,867	7	1				
Late Queen's Servants	-	-	-	-	28,451	11	3				
Other Pensions paid at Exchequer	-	-	-	-	38,918	17	10				
French Protestants	-	-	-	-	12,886	-	-				
Paid by Paymaster of Pensions	-	-	-	-	68,939	10	9				
						284,113	6	11			
Royal Bounty	-	-	-	-	-	7,010	4	-			
Secret Service	-	-	-	-	-	42,000	-	-			
Special Service (including 16,866 l. 12 s. out of 4½ per cent. Duty)	-	-	-	-	-	21,376	12	-			
Fees and Salaries	-	-	-	-	-	177,091	7	5			
British Ministers Abroad	-	-	-	-	-	92,951	19	7			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	88,789	9	-			
TOTAL Civil List						1,213,385	11	10			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues *	-	-	-	-	-	31,700	-	-			
Duke of Cumberland on his Pension of 25,000 l. a year, granted per 19 Geo. 2, c. 29	-	-	-	-	-	25,000	-	-			
Mint Expenses	-	-	-	-	-	6,479	12	6			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	11,760	13	8			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	14,200	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	1,107	11	8			
Miscellaneous Supply Grants (58,398 l.):											
Towards establishing the Colony of Georgia	-	-	-	-	-	4,000	-	-			
Towards rebuilding Westminster Bridge	-	-	-	-	-	15,000	-	-			
For Losses by the Infectious Distemper amongst Horned Cattle	-	-	-	-	-	39,398	-	-			
TOTAL CIVIL GOVERNMENT									1,366,031	9	8
ARMY SERVICES (including Subsidies)	-	-	-	-	-	3,678,671	14	5			
NAVY SERVICES	-	-	-	-	-	3,175,585	7	8			
ORDNANCE SERVICES	-	-	-	-	-	516,319	19	6			
									7,370,577	1	7
TOTAL EXPENDITURE						-	-	-	11,452,778	15	7
						£.	s.	d.			
Issued to pay off Principal of Exchequer Bills (Supply)	-	-	-	-	500,000	-	-				
" " " on Malt Duty and Land Tax	-	-	-	-	1,412,909	5	8				
						1,912,909	5	8			
" " Loans in anticipation of Duties, &c.	-	-	-	-	-	1,559,830	-	-			
TOTAL applied to REDUCTION of DEBT									3,472,739	5	8
BALANCES in the Exchequer on 29th September 1747	-	-	-	-	-	-	-	-	1,216,230	16	-
						£.			16,141,748	17	3

* The ancient pensions charged on these hereditary revenues were included in the Civil List Expenditure, in the Treasury Annual Revenue books, up to 29th September 1746, after which period they were excluded, and stated separately. These Hereditary Revenues were appointed in the Civil List Act of George the Second, amongst the funds applicable to His Majesty's Civil List, but subject to the existing charges upon these Revenues. See further "Hereditary Revenues," "Pensions," in the Appendix to these accounts.

(21 & 22 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1747 - - - - -	-	-	-	1,216,230	16	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,395,027	1	-			
Excise - - - - -	3,409,961	17	11			
Stamps - - - - -	136,483	16	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,152,285	3	3			
Post Office - - - - -	77,973	10	10			
Crown Lands - - - - -	6,290	11	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	14,643	7	-			
Other small Branches of the Hereditary Revenue - - - - -	5,190	3	4			
Imprest Money repaid - - - - -	1,148	9	7			
				20,981	19	11
TOTAL NET INCOME - - - - -				7,199,004	1	2
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, to complete 4,000,000 <i>l.</i> , anno 1747, per 20 Geo. 2, c. 3 - - - - -	120,000	-	-			
" " to Lottery, to complete 1,000,000 <i>l.</i> , anno 1747, per 20 Geo. 2, c. 10 - - - - -	170,000	-	-			
" " to Annuities at 4 <i>l.</i> per cent. from Michaelmas 1748, including Lottery, in part of 6,300,000 <i>l.</i> , anno 1748, per 21 Geo. 2, c. 2	5,750,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	6,040,000	-	-			
Raised by Issue of Exchequer Bills (Supply) - - - - -	500,000	-	-			
" " " on Malt Duty and Land Tax - - - - -	1,522,814	4	1			
	2,022,814	4	1			
" by Loans in anticipation of Duties - - - - -	548,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT				8,610,814	4	1
				£.	17,026,049	1 3

into and Issues from the Exchequer, &c., in the Year ended 29th September 1748.

(21 & 22 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	-	-	-	-	498,870	3	6			
To South Sea Company	-	-	-	-	-	-	-	-	-	1,088,222	15	-			
To East India Company	-	-	-	-	-	-	-	-	-	158,000	-	-			
£. 4 per cent. Annuities	-	-	-	-	-	-	-	-	-	267,885	18	9			
£. 3½ per cent. Annuities	-	-	-	-	-	-	-	-	-	14,516	5	-			
£. 3 per cent. Annuities	-	-	-	-	-	-	-	-	-	278,090	-	6			
TOTAL Funded Debt													2,305,585	2	9
Exchequer, Life, and Terminable Annuities	-	-	-	-	-	-	-	-	-	-	-	-	218,582	17	1
Interest and Circulation of Exchequer Bills (Supply)	-	-	-	-	-	-	-	-	-	£. 5,741	7	-	94,078	15	1
" " " on Malt and Sugar Duties, and Land Tax	-	-	-	-	-	-	-	-	-	88,337	8	1			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	-	99,452	10	-			
TOTAL Unfunded Debt													193,531	5	1
Discount for prompt Payment of Contributions to Loan, 1747	-	-	-	-	-	-	-	-	-	106,586	19	-			
Charges of receiving Loan, 1747, and of Managing Lottery Loan	-	-	-	-	-	-	-	-	-	17,755	15	10			
TOTAL INTEREST, &c. of PUBLIC DEBT													124,342	14	10
													2,842,041	19	9
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse	-	-	-	-	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	-	-	-	-	221,143	8	10			
Works	-	-	-	-	-	-	-	-	-	31,356	15	7			
Civil List Annuities and Pensions, viz.:															
The Prince of Wales (Prince Frederick)	-	-	-	-	-	-	-	-	-	£. 100,000	-	-	210,170	16	4
The Duke of Cumberland	-	-	-	-	-	-	-	-	-	15,000	-	-			
The Princess of Orange	-	-	-	-	-	-	-	-	-	5,000	-	-			
Princesses Amelia and Caroline	-	-	-	-	-	-	-	-	-	15,867	7	1			
Late Queen's Servants	-	-	-	-	-	-	-	-	-	£. 10,567	15	9			
Other Civil List Pensions, paid at Exchequer	-	-	-	-	-	-	-	-	-	19,897	4	1			
French Protestants	-	-	-	-	-	-	-	-	-	4,295	10	-			
Paid by Paymaster of Pensions	-	-	-	-	-	-	-	-	-	39,542	19	5			
Royal Bounty	-	-	-	-	-	-	-	-	-	9,300	8	-			
Secret Service	-	-	-	-	-	-	-	-	-	44,183	10	5			
Special Services (including 7,367 l. 1 s. out of 4½ per cent. Duty)	-	-	-	-	-	-	-	-	-	11,877	1	-			
Fees and Salaries	-	-	-	-	-	-	-	-	-	94,590	5	11			
British Ministers Abroad	-	-	-	-	-	-	-	-	-	45,027	16	3			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	-	-	-	-	66,594	18	4			
TOTAL Civil List										770,250	-	8			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	-	-	-	-	31,700	-	-			
Duke of Cumberland, Pension per 19 Geo. 2, c. 29	-	-	-	-	-	-	-	-	-	25,000	-	-			
Mint Expenses	-	-	-	-	-	-	-	-	-	10,578	8	-			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	-	-	-	-	9,878	11	2			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	-	-	-	-	14,300	-	-			
Sheriffs of England and Wales: Expenses in passing their Accounts	-	-	-	-	-	-	-	-	-	4,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	-	-	-	-	772	18	3			
Miscellaneous Supply Grants (130,500 l.):															
Towards Rebuilding Westminster Bridge	-	-	-	-	-	-	-	-	-	35,000	-	-			
For Losses by the Infectious Disease amongst Horned Cattle	-	-	-	-	-	-	-	-	-	95,500	-	-			
TOTAL CIVIL GOVERNMENT													996,979	18	1
ARMY SERVICES (including Subsidies)	-	-	-	-	-	-	-	-	-	4,172,269	13	11			
NAVY SERVICES	-	-	-	-	-	-	-	-	-	3,360,704	16	5			
ORDNANCE SERVICES	-	-	-	-	-	-	-	-	-	571,213	8	2			
TOTAL EXPENDITURE													8,104,187	18	6
													11,943,209	16	4
Issued to pay off Principal of Exchequer Bills (Supply)	-	-	-	-	-	-	-	-	-	£. 500,000	-	-	2,508,331	9	7
" " " on Malt Duty, Land Tax, and Sweets	-	-	-	-	-	-	-	-	-	2,008,331	9	7			
" Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	-	917,950	-	-			
TOTAL applied to REDUCTION of DEBT													3,426,281	9	7
BALANCES in the Exchequer on 29th September 1748													1,656,557	15	4
										£.			17,026,049	1	3

(22 & 23 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1748 - - - - -	-	-	-	1,656,557	15	4
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,618,454	14	-			
Excise - - - - -	3,393,945	7	5			
Stamps - - - - -	131,740	4	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,229,204	9	8			
Post Office - - - - -	96,169	8	9			
Crown Lands - - - - -	3,408	5	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,335	9	10			
Other small Branches of the Hereditary Revenue - - - - -	2,906	3	4			
Imprest Money repaid - - - - -	4,276	10	5			
				21,518	3	7
TOTAL NET INCOME - - - - -				7,494,440	13	6
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities at 4 l. per cent., including a Lottery, to complete 6,300,000 l., anno 1748, per 21 Geo. 2, c. 2 - - - - -	550,000	-	-			
Navy, Victualling and Transport Bills, and Ordnance Debentures, funded at 4 l. per cent., from 25th March 1749, per 22 Geo. 2, c. 23 - - - - -	3,072,472	-	10			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	3,622,472	-	10			
Raised by Issue of Exchequer Bills (Supply) - - - - -	£.	s.	d.			
" " " " on Malt Duty and Land Tax 2,706,113 16 11	592,767	9	-			
" by Loans in anticipation of Duties, &c. - - - - -	3,298,881	5	11			
	1,094,845	9	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				8,015,698	15	9
	£.			17,166,697	4	7

into and Issues from the Exchequer, &c., in the year ended 29th September 1749.

(22 & 23 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :						£.	s.	d.	£.	s.	d.	
To Bank of England	-	-	-	-	-	433,870	3	6				
To South Sea Company	-	-	-	-	-	1,068,510	16	10				
To East India Company	-	-	-	-	-	158,000	-	-				
£. 4 per cent. Annuities	-	-	-	-	-	493,514	7	6				
£. 3½ per cent. Annuities	-	-	-	-	-	13,958	-	-				
£. 3 per cent. Annuities	-	-	-	-	-	281,354	1	-				
TOTAL Funded Debt									2,449,207	9	10	
Exchequer, Life, and Terminable Annuities						-	-	-	217,497	18	11	
Interest and Circulation of Exchequer Bills on Malt and Sugar Duties, and Land Tax						78,257	10	9				
Interest of Loans in anticipation of Duties, &c.						83,656	14	11				
TOTAL Unfunded Debt									161,914	5	8	
Discount for prompt Payment of Contributions to Loan, 1748						134,858	12	11				
Charges of receiving Loan, 1748, and managing Lottery						17,850	-	-				
									152,708	12	11	
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	2,981,328	6	4	
CIVIL GOVERNMENT, viz. :												
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-				
H. M.'s Household	-	-	-	-	-	195,373	16	6				
Works	-	-	-	-	-	25,505	6	1				
Civil List Annuities and Pensions, viz. :												
The Prince of Wales (Prince Frederick)						£. 100,400	-	-	} 217,368 13 -			
The Duke of Cumberland						15,000	-	-				
The Princess of Orange						5,000	-	-				
Princesses Amelia and Caroline						15,867	7	1				
Late Queen's Servants						14,068	17	11				
Other Civil List Pensions, paid at Exchequer						£. 22,364	4	5				
French Protestants						-	-	4,295	10	-		
Paid by Paymaster of Pensions						-	-	-	40,372	13	7	
Royal Bounty						-	-	-	8,690	4	-	
Secret Service						-	-	-	40,250	-	-	
Special Service						-	-	-	4,510	-	-	
Fees and Salaries						-	-	-	120,609	2	5	
British Ministers Abroad						-	-	-	64,437	1	1	
Contingent and Miscellaneous Charges, Civil List						-	-	-	79,854	19	3	
TOTAL Civil List									792,599	2	4	
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues						31,700	-	-				
Duke of Cumberland, Pension per 19 Geo. 2, c. 29						25,000	-	-				
Mint Expenses						12,550	1	7				
Salaries in West India Islands, out of 4½ per cent. Duty						8,075	-	-				
Queen Anne's Bounty for Augmentation of Poor Livings						14,400	-	-				
Sheriffs of England and Wales: Expenses in passing their Accounts						4,000	-	-				
Expenses of Exchequer Bills						880	16	10				
Miscellaneous Supply Grants, 192,883 £. 19 s. 11 d. :												
Royal African Company, for British Forts on Coast of Africa						10,000	-	-				
For Losses by the Infectious Distemper amongst Horned Cattle						7,300	-	-				
Towards establishing the Colony of Georgia						5,304	3	4				
Towards settling reduced Officers and Privates &c. in the Colony of Nova Scotia						27,934	7	7				
Proprietors of Heritable Jurisdictions and Offices in Scotland						142,345	9	-				
TOTAL CIVIL GOVERNMENT									1,082,089	-	8	
ARMY SERVICES (including Subsidies)						2,338,792	17	1				
NAVY SERVICES, including 2,842,180 £. 14 s. 9 d. Navy, Victualling, and Transport Bills, funded per 22 Geo. 2, c. 23						5,605,666	19	5				
ORDNANCE SERVICES, including 230,291 £. 6 s. 1 d. Ordnance Debentures, funded per 22 Geo. 2, c. 23						535,921	4	3				
TOTAL Military and Naval Expenditure									8,480,381	-	9	
TOTAL EXPENDITURE						-	-	-	12,543,798	7	9	
Issued to pay off Principal of Exchequer Bills on Malt Duty and Land Tax						1,963,828	12	11				
„ Loans in anticipation of Duties, &c.						1,044,890	-	-				
TOTAL applied to REDUCTION of DEBT									3,008,718	12	11	
BALANCES in the Exchequer on 29th September 1749						-	-	-	1,614,180	3	11	
						£.			17,166,697	4	7	

(23 & 24 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1749 - - - - -	-	-	-	1,614,180	3	11
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,587,082	13	11			
Excise - - - - -	3,453,786	-	5			
Stamps - - - - -	135,983	19	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,211,555	13	6			
Post Office - - - - -	93,341	5	1			
Crown Lands - - - - -	7,757	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	19,220	10	-			
Other small Branches of the Hereditary Revenue - - -	3,994	-	7			
Revenues of Gibraltar - - - - -	1,298	10	3			
Imprest Money repaid - - - - -	3,246	16	5			
	27,759	17	3			
TOTAL NET INCOME - - - - -				7,467,267	3	4
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities at 3 <i>l.</i> per cent. from 25 March 1750, in part of 1,000,000 <i>l.</i> per 23 Geo. 2. c. 16 - - - - -	500,000	-	-			
„ by Issue of Exchequer Bills (Supply) - - - - -	407,232	11	-			
„ „ „ on Malt Duty and Land Tax 2,055,459 4 -	2,055,459	4	-			
	2,462,691	15	-			
„ by Loans in anticipation of Duties, &c. - - - - -	506,692	3	2			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				3,469,383	18	2
	£.			12,550,831	5	5

into and Issues from the Exchequer, &c., in the Year ended 29th September 1750.

(23 & 24 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.
To Bank of England	-	-	-	-	-	453,870	3	6	
To South Sea Company	-	-	-	-	-	1,154,620	12	3	
To East India Company	-	-	-	-	-	158,000	-	-	
£. 4 per cent. Annuities	-	-	-	-	-	759,101	1	4	
£. 3½ per cent. Annuities	-	-	-	-	-	13,972	-	-	
£. 3 per cent. Annuities	-	-	-	-	-	276,949	9	1	
TOTAL Funded Debt									2,816,513 6 2
Exchequer, Life, and Terminable Annuities	-	-	-	-	-	-	-	-	214,454 12 8
Interest and Circulation of Exchequer Bills on Malt and Sugar Duties, and Land Tax	-	-	-	-	-	101,815	-	9	
interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	84,582	12	11	
TOTAL Unfunded Debt									186,397 13 8
Charges of Lotteries	-	-	-	-	-	-	-	-	900 - -
TOTAL INTEREST, &c., of PUBLIC DEBT						-	-	-	3,218,265 12 6
CIVIL GOVERNMENT, viz.:									
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-	
H. M.'s Household	-	-	-	-	-	229,642	4	9	
Works	-	-	-	-	-	31,293	17	-	
Civil List Annuities and Pensions, viz.:									
The Prince of Wales (Prince Frederick)	-	£.	99,600	-	-	Late Queen's Servants		£.	13,924 14 7
The Duke of Cumberland	-	15,000	-	-	-	Other Civil List Pensions, paid			
The Princess of Orange	-	5,000	-	-	-	at Exchequer		22,560 5 3	
Princesses Amelia and Caroline	-	15,867	7	1	-	French Protestants		8,591 - -	
						Paid by Paymaster of Pensions		36,214 8 10	
									216,757 15 9
Royal Bounty	-	-	-	-	-	6,060	-	-	
Secret Service	-	-	-	-	-	38,000	-	-	
Special Service (including 10,530 l. 3 s. out of 4½ per cent. Duty)	-	-	-	-	-	15,040	3	-	
Fees and Salaries	-	-	-	-	-	95,450	13	1	
British Ministers Abroad	-	-	-	-	-	66,196	10	2	
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	78,419	16	4	
TOTAL Civil List						812,861	-	1	
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	31,700	-	-	
Duke of Cumberland, Pension per 19 Geo. 2, c. 29	-	-	-	-	-	25,000	-	-	
Mint Expenses	-	-	-	-	-	9,594	13	8	
Salaries in West India Islands, out of 4½ per cent. Duty	-	-	-	-	-	7,175	19	2	
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	15,500	-	-	
Sheriffs of England and Wales: Expenses in passing their Accounts	-	-	-	-	-	4,000	-	-	
Expenses of Exchequer Bills	-	-	-	-	-	946	14	10	
Miscellaneous Supply Grants, 109,242 l. 8 s. 4 d.:									
For Losses by the Infectious Distemper amongst Horned Cattle	-	-	-	-	-	12,170	17	6	
Towards the Settlements in Nova Scotia	-	-	-	-	-	78,379	7	8	
Towards Rebuilding Westminster Bridge	-	-	-	-	-	12,000	-	-	
Proprietors of Heritable Jurisdictions and Offices in Scotland	-	-	-	-	-	6,692	3	2	
TOTAL CIVIL GOVERNMENT									1,016,020 16 1
ARMY SERVICES (including Subsidies)	-	-	-	-	-	1,338,094	17	7	
NAVY SERVICES	-	-	-	-	-	1,384,747	4	7	
ORDNANCE SERVICES	-	-	-	-	-	227,520	4	7	
TOTAL EXPENDITURE									2,950,362 6 9
									7,184,648 15 4
						£.	s.	d.	
Issued to pay off Principal of Exchequer Bills (Supply)	-	-	-	-	-	750,000	-	-	
" " " " on Malt Duty and Land Tax	-	-	-	-	-	2,027,787	11	6	
									2,777,787 11 6
" " Loans in anticipation of Duties, &c.	-	-	-	-	-	1,144,044	19	2	
TOTAL applied to REDUCTION of DEBT									3,921,832 10 8
BALANCES in the Exchequer on 29th September 1750									1,444,349 19 5
						£.			12,550,831 5 5

(24 & 25 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1750 - - - - -	-	-	-	1,444,349	19	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,587,581	3	6			
Excise - - - - -	3,468,212	19	5			
Stamps - - - - -	133,887	13	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,769,327	2	1			
Post Office - - - - -	105,730	19	-			
Crown Lands - - - - -	4,765	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	16,258	15	6			
Other small Branches of the Hereditary Revenue - - -	3,988	17	11			
Revenue of Gibraltar - - - - -	5,489	12	9			
Imprest Money repaid - - - - -	1,492	16	1			
				27,230	2	3
TOTAL NET INCOME - - - - -				7,096,735	12	9
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities at 3 <i>l.</i> per cent. to complete 1,000,000 <i>l.</i> , anno 1750, per 23 Geo. 2, c. 16 - - - - -	500,000	-	-			
„ for South Sea Annuities, anno 1751, at 3 <i>l.</i> per cent. from date of payment of Contributions, in part of 2,100,000 <i>l.</i> , per 24 Geo. 2, c. 2, including 700,000 <i>l.</i> to be raised by Lottery - - - - -	1,540,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	2,040,000	-	-			
„ by Issue of Exchequer Bills (Supply) - - - - -	£. 875,431	8	11			
„ „ on Malt Duty and Land Tax 1,542,855 1 11	2,418,286	10	10			
„ by Loans in anticipation of Duties, &c. - - - - -	500,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - -				4,958,286	10	10
	£.			13,499,372	3	-

into and Issues from the Exchequer, &c., in the Year ended 29th September 1751.

(24 & 25 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	425,761	13	6			
To South Sea Company	-	-	-	-	-	960,813	5	4			
To East India Company	-	-	-	-	-	150,000	-	-			
£.4 per cent. Annuities, reduced to 3½ per cent.	-	-	-	-	-	729,372	17	10			
£.3½ per cent. Annuities	-	-	-	-	-	13,842	10	-			
£.3 per cent. Annuities	-	-	-	-	-	308,802	-	6			
TOTAL Funded Debt	-	-	-	-	-				2,588,092	7	2
Exchequer, Life and Terminable Annuities	-	-	-	-	-	-	-	-	211,642	17	-
Interest and Circulation of Exchequer Bills (Supply)	-	-	£. 30,570	7	5						
" " " on Malt and Sugar Duties,											
and Land Tax	-	-	101,149	13	7						
						131,720	1	-			
Interest on Loans in anticipation of Duties, &c.	-	-	-	-	-	44,402	13	10			
TOTAL Unfunded Debt	-	-	-	-	-				176,122	14	10
Charges of Lotteries, 1748 and 1751	-	-	-	-	-	-	-	-	1,900	-	-
TOTAL INTEREST, &c., of PUBLIC DEBT	-	-	-	-	-	-	-	-	2,977,757	19	-
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	193,876	2	8			
Works	-	-	-	-	-	36,491	1	4			
Civil List Annuities and Pensions, viz.:											
Frederick, late Prince of Wales	-	-	-	-	-						
(died 20 March, 1751), £. 49,600	-	-	-	-	-						
George (Prince of Wales)	-	9,000	-	-	-						
Duke of Cumberland	-	15,000	-	-	-						
Princess of Orange	-	5,000	-	-	-						
Princesses Amelia and											
Caroline	-	15,867	7	1	-						
Dowager Princess of Wales (widow											
of Prince Frederick)	-	-	-	-	-						
Servants of late Queen	-	-	-	-	-						
Other Civil List Pensions, paid at											
Exchequer	-	-	-	-	-						
French Protestants	-	-	-	-	-						
Paid by Paymaster of Pensions	-	-	-	-	-						
						225,569	16	10			
Royal Bounty	-	-	-	-	-	6,320	-	-			
Secret Service	-	-	-	-	-	38,663	18	9			
Special Service (including 6,164 l. 17 s. 4 d. out of 4½ per cent. Duty)	-	-	-	-	-	11,705	18	-			
Fees and Salaries	-	-	-	-	-	114,579	6	3			
British Ministers Abroad	-	-	-	-	-	70,491	1	-			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	95,706	19	6			
TOTAL Civil List	-	-	-	-	-	829,404	4	4			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	31,700	-	-			
Duke of Cumberland, Pension, per 19 Geo. 2, c. 29	-	-	-	-	-	25,000	-	-			
Mint Expenses	-	-	-	-	-	8,751	18	1			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	8,120	16	5			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	16,000	-	-			
Sheriffs of England and Wales Expenses in passing their Accounts	-	-	-	-	-	4,000	-	-			
The Clerk of the Hanaper in Chancery	-	-	-	-	-	1,500	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	764	15	-			
Miscellaneous Supply Grants (142,316 l. 12 s. 4 d.):											
Royal African Company, for British Forts on Coast of Africa	-	-	-	-	-	10,000	-	-			
Towards Building Westminster Bridge	-	-	-	-	-	8,000	-	-			
Towards establishing the Colony of Georgia, in America	-	-	-	-	-	3,304	3	4			
Towards the Settlement of Nova Scotia	-	-	-	-	-	95,608	6	-			
For Losses by the Infectious Distemper amongst Horned Cattle	-	-	-	-	-	23,404	3	-			
For the Northern Roads	-	-	-	-	-	2,000	-	-			
TOTAL CIVIL GOVERNMENT	-	-	-	-	-				1,067,558	6	2
ARMY SERVICES (including Subsidies)	-	-	-	-	-	1,382,714	7	10			
NAVY SERVICES (including Costs and Damages by the Illegal Capture of the Ship											
" St. Vincent Terror")	-	-	-	-	-	894,730	7	5			
ORDNANCE SERVICES	-	-	-	-	-	102,222	9	8			
									2,379,667	4	11
TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	6,424,983	10	1
due to pay off, in part, Capital of South Sea Annuities, unsubscribed, for Reduction											
of 4 l. per cent. Interest	-	-	-	-	-	1,653,478	14	2			
" 4 l. per cent. Annuities, unsubscribed, for Reduction of 4 l. per											
cent. Interest	-	-	-	-	-	698,537	17	4			
TOTAL applicable to the REDUCTION of FUNDED DEBT	-	-	-	-	-	2,352,016	11	6			
due to pay off Principal of Exchequer Bills (Supply)	-	-	£. 250,000	-	-						
" " " on Malt Duty and											
Land Tax	-	-	1,806,484	2	11						
						2,056,484	2	11			
" Loans in anticipation of Duties, &c.	-	-	-	-	-	681,461	2	6			
TOTAL applicable to REDUCTION of DEBT	-	-	-	-	-				5,089,961	16	11
BALANCES in the Exchequer on 29th September, 1751	-	-	-	-	-	-	-	-	1,984,426	16	-
						£.			13,499,372	3	-

(25 & 26 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 29th September 1751 - - - - -	-	-	-	1,984,426	16	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,634,743	9	-			
Excise - - - - -	3,401,834	15	10			
Stamps - - - - -	134,542	7	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,685,486	4	10			
Post Office - - - - -	98,037	4	5			
Crown Lands - - - - -	10,730	15	8			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	15,199	16	-			
Other small Branches of the Hereditary Revenue - - - - -	4,313	14	4			
Revenue of Gibraltar - - - - -	2,324	4	8			
Imprest Money repaid - - - - -	4,835	1	6			
				26,672	16	6
TOTAL NET INCOME - - - - -				6,991,997	13	-
OTHER RECEIPTS, viz.:						
Raised by Contributions for South Sea Annuities, 1751, at 3 <i>l.</i> per cent. to complete 2,100,000 <i>l.</i> , per 24 Geo. 2, c. 2, including 700,000 <i>l.</i> to be Raised by Lottery - - - - -	560,000	-	-			
„ by Issue of Exchequer Bills (Supply) - - - - -	£. 750,523	-	11			
„ „ „ on Malt Duty and Land Tax - - - - -	2,128,607	18	8			
„ by Loans, in anticipation of Duties, &c. - - - - -	500,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				3,938,130	19	7
	£.			12,915,555	8	11

into and Issues from the Exchequer, &c., in the Year ended 10th October 1752.

(25 & 26 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :					£.	s.	d.	£.	s.	d.	
To Bank of England	-	-	-	-	429,561	3	6				
To South Sea Company	-	-	-	-	1,034,088	3	7				
To East India Company	-	-	-	-	143,687	10	-				
£. 3½ per cent. Reduced Annuities	-	-	-	-	635,181	13	8				
£. 3½ per cent. Annuities (1731)	-	-	-	-	13,462	15	-				
£. 3 per cent. Annuities	-	-	-	-	323,836	-	2				
TOTAL Funded Debt								2,579,817	5	11	
Exchequer, Life and Terminable Annuities	-	-	-	-	-	-	-	214,914	19	4	
Interest and Circulation of Exchequer Bills, Supply	-	-	£. 23,380	6	4						
" " " on Malt and Sugar Duties, and Land Tax	-	-	66,461	16	9						
						89,842	3	1			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	49,627	10	7			
TOTAL Unfunded Debt								139,469	13	8	
Charges of Lotteries, 1745 and 1751	-	-	-	-	-	-	-	10,291	11	3	
TOTAL INTEREST, &c., of PUBLIC DEBT								2,944,493	10	2	
CIVIL GOVERNMENT, viz. :											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	227,402	15	9			
Works	-	-	-	-	-	39,112	18	10			
Civil List Annuities and Pensions, viz. :											
George, Prince of Wales, £. 8,500	-	-	-	-	£. 15,867	7	1				
Dowager Princess of Wales (widow of Prince Frederick)	-	-	58,449	17	9	-	11,443	13	7		
Duke of Cumberland	-	15,000	-	-	-	25,612	3	4			
Princess of Orange	-	5,000	-	-	-	12,886	10	-			
Princesses Amelia and Caroline	-	-	-	-	-	33,928	5	3			
Late Queen's Servants	-	-	-	-	-	-	-	-			
Other Civil List Pensions, paid at Exchequer	-	-	-	-	-	-	-	-			
French Protestants	-	-	-	-	-	-	-	-			
Paid by Paymaster of Pensions	-	-	-	-	-	-	-	-			
									196,687	17	-
Royal Bounty	-	-	-	-	-	7,240	-	-			
Secret Service	-	-	-	-	-	39,250	-	-			
Special Service (including 6,151 l. 12 s. out of 4½ per cent. Duty)	-	-	-	-	-	10,661	12	-			
Fees and Salaries	-	-	-	-	-	112,503	8	7			
British Ministers Abroad	-	-	-	-	-	58,718	12	4			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	75,827	3	5			
TOTAL Civil List						803,404	7	11			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	31,700	-	-			
Duke of Cumberland, Pension, per 19 Geo. 2, c. 29	-	-	-	-	-	25,000	-	-			
Mint Expenses	-	-	-	-	-	11,346	13	11			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	8,119	3	11			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	16,600	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	-	4,000	-	-			
The Clerk of the Hanaper in Chancery	-	-	-	-	-	3,000	-	-			
Expenses of Exchequer Bills	-	-	-	-	-	920	6	1			
Miscellaneous Supply Grants (203,971 l. 17 s.), viz. :											
Towards Establishing the Colony of Georgia	-	-	-	-	-	4,000	-	-			
Towards the Settlement of Nova Scotia	-	-	-	-	-	70,320	6	1			
For Losses by the Infectious Distemper amongst Horned Cattle	-	-	-	-	-	6,900	-	-			
For the Northern Roads	-	-	-	-	-	4,000	-	-			
Trustees for Support of the Trade to Africa	-	-	-	-	-	20,000	-	-			
For Compensation to the late Royal African Company	-	-	-	-	-	98,751	10	11			
TOTAL CIVIL GOVERNMENT								1,108,062	8	10	
ARMY SERVICES (including Subsides)	-	-	-	-	-	976,352	6	6			
NAVY SERVICES	-	-	-	-	-	1,853,546	3	9			
ORDNANCE SERVICES	-	-	-	-	-	154,223	10	7			
								2,984,122	-	10	
TOTAL EXPENDITURE								7,036,677	19	10	
Issued to pay off in full Capital of South Sea Annuities, unsubscribed, for Reduction of 4 l. per cent. Interest											
						623,414	17	5			
" in full Capital of 4 l. per cent. Annuities, unsubscribed, for Reduction of 4 l. per cent. Interest											
						314,610	7	2			
TOTAL applicable to the Reduction of FUNDED DEBT						938,025	4	7			
" Principal of Exchequer Bills (Supply)	-	-	£. 1,002,540	19	6						
" " " on Malt Duty and Land Tax	-	-	1,568,867	4	-						
						2,571,408	3	6			
" Loans in anticipation of Duties, &c.	-	-	-	-	-	667,100	-	-			
TOTAL applicable to the REDUCTION of DEBT								4,176,533	8	1	
BALANCES in the Exchequer on 10th October 1752											
								1,702,344	1	-	
								£.	12,915,555	8	11

(26 & 27 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1752 - - - - -	-	-	-	1,702,344	1	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz:						
Customs - - - - -	1,769,918	7	6			
Excise - - - - -	3,581,803	18	1			
Stamps - - - - -	132,356	2	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,727,911	4	3			
Post Office - - - - -	99,660	-	5			
Crown Lands - - - - -	5,322	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	13,597	4	6			
Other small Branches of the Hereditary Revenue - - -	4,094	2	7			
Revenue of Gibraltar - - - - -	3,816	9	1			
				21,507	16	2
TOTAL NET INCOME - - - - -				7,338,480	1	10
OTHER RECEIPTS, viz.:	£.	s.	d.			
Raised by issue of Exchequer Bills (Supply) - - -	937,751	16	4			
" " " on Malt Duty - - -	685,626	6	5			
				1,623,378	2	9
" by Loans in anticipation of Duties, &c. - - -				495,500	-	-
TOTAL raised by CREATION of UNFUNDED DEBT - - -				2,118,878	2	9
	£.			11,159,702	5	7

into and Issues from the Exchequer, &c., in the Year ended 10th October 1753.

(26 & 27 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :						£.	s.	d.	£.	s.	d.	
To Bank of England	-	-	-	-	-	398,936	3	6				
To South Sea Company	-	-	-	-	-	933,801	12	-				
To East India Company	-	-	-	-	-	143,687	10	-				
£. 3½ per cent. Reduced Annuities	-	-	-	-	-	609,780	11	9				
£. 3 per cent. Annuities	-	-	-	-	-	307,548	3	3				
TOTAL Funded Debt									2,393,754	-	6	
Exchequer, Life and Terminable Annuities	-	-	-	-	-	-	-	-	211,967	16	7	
Interest and Circulation of Exchequer Bills, Supply	-	-	-	-	£. 21,568	12	1					
"	"	"	"	on Malt and Sugar Duties,								
				and Land Tax	-	81,578	14	5				
						103,147	6	6				
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	47,021	-	11				
TOTAL Unfunded Debt									150,168	7	5	
Charges of reducing 4l. per cents, viz. :—Bank, 2,000l.; South Sea Company, 2,500l.						4,500	-	-				
South Sea Company, for receiving Lottery Contributions, anno 1751, 1,439l. 1s. 1d.; other expenses, 500l.						1,939	1	1				
									6,439	1	1	
TOTAL INTEREST, &c., of PUBLIC DEBT						-	-	-	2,762,329	5	7	
CIVIL GOVERNMENT, viz. :												
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-				
H. M.'s Household	-	-	-	-	-	223,939	13	1				
Works	-	-	-	-	-	33,984	2	5				
Civil List Annuities and Pensions, viz. :												
George, Prince of Wales, £. 20,000	-	-	-	-	Late Queen's Servants	£. 16,249	6	10				
Dowager Princess of Wales, 57,738	4	7			Other Civil List Pensions, paid at							
Duke of Cumberland	-	15,000	-	-	Exchequer	-	30,341	6	2	218,454	2	7
Princess of Orange	-	5,000	-	-	French Protestants	-	12,886	10	-			
Princesses Amelia and Caroline	-	15,867	7	1	Paid by Paymaster of Pensions	-	45,351	7	11			
Royal Bounty	-	-	-	-		5,900	-	-				
Secret Service	-	-	-	-		43,000	-	-				
Special Service (including 14,215 l. 13 s. out of 4½ per cent. Duty)	-	-	-	-		18,725	13	-				
Fees and Salaries	-	-	-	-		127,064	9	1				
British Ministers Abroad	-	-	-	-		77,371	8	3				
Contingent and Miscellaneous Charges, Civil List	-	-	-	-		68,978	2	8				
TOTAL Civil List						853,417	11	1				
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues						36,450	-	-				
Duke of Cumberland, Pension, per 19 Geo. 2, c. 29						25,000	-	-				
Mint Expenses						11,952	13	1				
Salaries in West India Islands, &c., out of 4½ per cent. Duty						7,035	15	9				
Queen Anne's Bounty for Augmentation of Poor Livings						16,500	-	-				
Sheriffs of England and Wales, Expenses in passing their Accounts						4,000	-	-				
The Clerk of the Hanaper in Chancery						1,500	-	-				
Expenses of Exchequer Bills						1,033	12	10				
Miscellaneous Supply Grants (111,295 l. 3 s. 8 d.):												
Towards establishing the Colony of Georgia, in America						2,632	-	-				
Towards the Settlement of Nova Scotia						82,901	16	1				
For Losses by the Infectious Distemper amongst Horned Cattle						8,700	-	-				
For the Northern Roads						3,000	-	-				
Trustees for support of the Trade to Africa						6,000	-	-				
For Compensation to the late Royal African Company						8,061	7	7				
TOTAL CIVIL GOVERNMENT									1,068,184	16	5	
ARMY SERVICES (including Subsidies)						1,140,253	11	5				
NAVY SERVICES						848,681	4	1				
ORDNANCE SERVICES						132,850	13	9				
									2,121,785	9	3	
TOTAL EXPENDITURE						-	-	-	5,952,299	11	3	
Issued to pay off Principal of 3½ per cent. Annuities, 1731, in part of 400,000 l.						395,500	-	-				
" Principal of Exchequer Bills (Supply)						-	£. 679,853	6	5			
" " " on Malt Duty and												
Land Tax						-	1,922,351	4	-			
						2,602,204	10	5				
Issued to pay off Loans in anticipation of Duties, viz. :—Loans in Money						670,575	-	-				
TOTAL applied to REDUCTION of DEBT									3,668,279	10	5	
BALANCES in the Exchequer on 10th October 1753						-	-	-	1,539,123	3	11	
						£.			11,159,702	5	7	

(27 & 28 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1753 - - - - -	-	-	-	1,539,123	3	11
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,586,727	4	2			
Excise - - - - -	3,691,861	8	9			
Stamps - - - - -	134,974	16	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	1,287,617	11	8			
Post Office - - - - -	100,310	-	-			
Crown Lands - - - - -	7,988	19	2			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	12,028	-	2			
Other small Branches of the Hereditary Revenue - - -	5,048	17	6			
Revenue of Gibraltar - - - - -	870	6	0			
Imprest Money repaid - - - - -	45	9	3			
				17,992	12	11
TOTAL NET INCOME - - - - -						6,827,472 12 9
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills, charged on Sinking Fund (Supply) -	£.	s.	d.			
	26,335	9	11			
" " " on Malt Duty and Land Tax -	1,888,358	12	8			
				1,414,694	2	7
" by Loans in anticipation of Duties, &c. - - - - -				504,500	-	-
TOTAL raised by CREATION of UNFUNDED DEBT -						1,919,194 2 7
	£.					10,285,789 19 3

into and Issues from the Exchequer, &c., in the Year ended 10th October 1754.

(27 & 28 Geo. II.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.
To Bank of England - - - - -	394,561	3	6			
To South Sea Company - - - - -	1,012,684	15	6			
To East India Company - - - - -	143,687	10	-			
£. 3½ per cent. Reduced Annuities - - - - -	629,647	6	9			
£. 3 per cent. Annuities - - - - -	313,457	7	2			

TOTAL Funded Debt

Exchequer, Life and Terminable Annuities - - - - -	-	-	-	2,494,038	2	11
Interest and Circulation of Exchequer Bills (Supply) - - - - -	£. 15,530	2	2	210,515	7	10
" " " on Malt and Sugar Duties, and Land Tax - - - - -	60,802	13	9			

Interest of Loans in anticipation of Duties, &c.

TOTAL Unfunded Debt

Charges of Lottery, 1745 - - - - -	-	-	-	118,013	12	9
	-	-	-	100	-	-

TOTAL INTEREST, &c. of PUBLIC DEBT

CIVIL GOVERNMENT, viz.:

H. M.'s Privy Purse - - - - -	39,000	-	-			
H. M.'s Household - - - - -	190,213	1	6			
Works - - - - -	28,551	4	4			

Civil List Annuities and Pensions, viz.:

George, Prince of Wales - - - - -	£. 27,000	-	-	Princesses Amelia and Caroline - - - - -	£. 19,834	3	10
Dowager Princess of Wales - - - - -	57,000	-	-	Late Queen's Servants - - - - -	10,271	9	5
Duke of Cumberland - - - - -	18,750	-	-	Other Civil List Pensions, paid at Exchequer - - - - -	24,855	12	5
Princess of Orange - - - - -	6,250	-	-	French Protestants - - - - -	4,045	10	-
				Paid by Paymaster of Pensions - - - - -	36,273	15	4

Royal Bounty - - - - -	10,080	-	-				
Secret Service - - - - -	57,891	13	4				
Special Service (including 21,056 l. 2 s., out of 4½ per cent. Duty) - - - - -	32,566	2	-				
Fees and Salaries - - - - -	110,443	9	6				
British Ministers Abroad - - - - -	67,707	5	7				
Contingent and Miscellaneous Charges, Civil List - - - - -	60,429	13	11				

TOTAL CIVIL LIST

Ancient Pensions paid out of Excise and Post Office Hereditary Revenues - - - - -	25,450	-	-				
Duke of Cumberland, on his Pension of 25,000 l., per 19 Geo. 2, c. 29 - - - - -	31,250	-	-				
Mint Expenses - - - - -	7,888	9	11				

Bank of England, to pay fees on passing their Accounts for Annuities, 1739 to 1851 - - - - -

Salaries in West India Islands, &c., out of 4½ per cent. Duty - - - - -

Queen Anne's Bounty for Augmentation of Poor Livings - - - - -

Sheriffs of England and Wales, Expenses in passing their Accounts - - - - -

The Clerk of the Hanaper in the Court of Chancery - - - - -

Expenses of Exchequer Bills - - - - -

Miscellaneous Supply Grants (129,474 l. 18 s. 5 d.):

Towards establishing the Colony of Georgia, in America - - - - -	£. 16,742	9	4				
Towards the Settlement of Nova Scotia - - - - -	62,389	14	11				
Towards rebuilding Westminster Bridge - - - - -	2,000	-	-				
Losses by the Infectious Distemper among Horned Cattle - - - - -	5,200	-	-				
Northern Roads - - - - -	6,000	-	-				
Trustees for support of the Trade to Africa - - - - -	20,000	-	-				
Compensation to the late Royal African Company - - - - -	4,428	11	11				
Mortgagees of the Marshalsea; Court of King's Bench - - - - -	10,500	-	-				
Captain G. Vernon, for his Claim to Lands at Sheerness - - - - -	2,214	2	3				

TOTAL CIVIL GOVERNMENT

ARMY SERVICES (including Subsides) - - - - -	1,070,731	19	3				
NAVY SERVICES - - - - -	943,671	13	5				
ORDNANCE SERVICES - - - - -	150,079	8	9				

TOTAL EXPENDITURE

Issued to pay off Principal of 3½ per cent. Annuities, anno 1731, in further part of 400,000 l. - - - - -

Principal of Exchequer Bills (Supply) - - - - -

Principal of Exchequer Bills (Supply) on Malt Duty and Land Tax - - - - -

Loans in anticipation of Duties, &c. - - - - -

TOTAL applied to REDUCTION of DEBT

BALANCES in the Exchequer on 10th October 1754 - - - - -

£. 10,285,789 19 3

(28 & 29 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1754 - - - - -	-	-	-	1,283,414	1	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,781,601	10	2			
Excise - - - - -	3,660,072	19	11			
Stamps - - - - -	137,433	5	3			
Land and Assessed Taxes and Duties on Pensions, Offices, and Personal Estates	1,235,666	12	6			
Post Office - - - - -	99,610	-	-			
Crown Lands - - - - -	5,939	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	11,934	13	-			
Other small Branches of the Hereditary Revenue - - -	5,178	6	8			
From a Person unknown, towards discharging the National Debt - - - - -	100	-	-			
	17,212	19	8			
TOTAL NET INCOME - - - - -				6,937,537	-	10
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities at 3 <i>l.</i> per cent. charged on the principal sum of 900,000 <i>l.</i> from 5 January 1756, in part of 1,000,000 <i>l.</i> by Lottery, per 28 Geo. 2, c. 15 - - - - -	999,980	-	-			
Raised by Issue of Exchequer Bills on Malt Duty and Land Tax - - -	1,383,126	6	9			
„ by Loans in anticipation of Duties, &c. - - - - -	476,203	2	8			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				2,859,309	9	5
	£.			11,080,260	11	4

into and Issues from the Exchequer, &c., in the Year ended 10th October 1755.

(28 & 29 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.
To Bank of England -	-	-	403,311	3	6			
To South Sea Company -	-	-	933,801	11	11			
To East India Company -	-	-	143,687	10	-			
£. 3½ per Cent. Reduced Annuities -	-	-	629,430	6	9			
£. 3 per Cent. Annuities -	-	-	309,117	1	7			
TOTAL Funded Debt	-	-				2,419,347	13	9
Exchequer Life and Terminable Annuities -	-	-	-	-	-	210,998	2	3
Interest and Circulation of Exchequer Bills on Malt and Sugar Duties, and Land Tax -	-	-	65,513	5	10			
Interest of Loans in anticipation of Duties, &c. -	-	-	33,746	8	5			
TOTAL Unfunded Debt	-	-				99,259	14	3
Charges of Lotteries, 1751 and 1755 -	-	-	-	-	-	1,600	-	-
TOTAL INTEREST, &c., of PUBLIC DEBT	-	-				2,731,205	10	3
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse -	-	-	36,000	-	-			
H. M.'s Household -	-	-	202,971	12	7			
Works -	-	-	30,927	17	10			
Civil List Annuities and Pensions (170,468 l. 6 s. 4 d.), viz.:								
George, Prince of Wales £. 16,500 -	-	-	} 170,468	6	4			
Princess Dowager of Wales 57,000 -	-	-						
Duke of Cumberland - 11,250 -	-	-						
Princess of Orange - 3,750 -	-	-						
Princess Amelia and Caroline 11,900 10 3	-	-						
Late Queen's Servants -	-	£. 8,880 6 5						
Other Civil List Pensions, paid at Exchequer -	-	-	21,614	13	8			
French Protestants -	-	-	8,591	-	-			
Paid by Paymaster of Pensions	-	-	30,981	16	-			
Royal Bounty -	-	-	10,655	15	6			
Secret Service -	-	-	43,460	-	-			
Special Service (including 10,797 l. 12 s. 6 d. out of 4½ per cent. Duty) -	-	-	15,307	12	6			
Fees and Salaries -	-	-	107,523	-	6			
British Ministers Abroad -	-	-	64,825	11	2			
Contingent and Miscellaneous Charges Civil List -	-	-	102,789	4	5			
TOTAL Civil List	-	-	784,929	-	10			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues -	-	-	29,950	-	-			
Duke of Cumberland, on his Pension of 25,000 l., per 19 Geo. 2, c. 29 -	-	-	18,750	-	-			
Mint Expenses -	-	-	6,878	3	2			
Salaries in West India Islands, &c., out of 4½ per cent. Duty -	-	-	11,090	-	-			
Queen Anne's Bounty for Augmentation of Poor Livings -	-	-	13,900	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts -	-	-	4,000	-	-			
Clerk of the Hanaper in the Court of Chancery -	-	-	1,500	-	-			
Surpluses due to late Receivers of Prizes in the late Queen Anne's Reign -	-	-	1,119	11	5			
Expenses of Exchequer Bills -	-	-	712	2	10			
Miscellaneous Supply Grants:								
For the Colony of Georgia in America -	-	£. 3,694 3 4						
Nova Scotia Settlements -	-	89,376 9 7						
Towards Rebuilding Westminster Bridge -	-	2,000 - -						
Losses by the Infectious Distemper amongst Horned Cattle -	-	4,300 - -						
Northern Roads -	-	6,000 - -						
Trustees for Support of the Trade to Africa -	-	16,000 - -						
T. Stephens, for discovering his mode of making Potash -	-	3,000 - -						
TOTAL CIVIL GOVERNMENT	-	-	124,370	12	11			
ARMY SERVICES (including Subsidies)	-	-	1,399,391	-	10			
NAVY SERVICES	-	-	1,814,323	18	2			
ORDNANCE SERVICES	-	-	177,139	4	6			
TOTAL EXPENDITURE	-	-	-	-	-	3,390,854	3	6
Issued to pay off Principal of Exchequer Bills charged on Sugar Duty, anno 1737 -	-	£. 499,587 4 8						
" " " of Exchequer Bills charged on Malt Duty and Land Tax -	-	1,268,783 9 2						
Issued to pay off Principal of Loans in anticipation of Duties, &c. -	-	-	1,768,370	13	10			
TOTAL applied to REDUCTION of DEBT	-	-	689,905	-	-			
BALANCES in the Exchequer on 10th October 1755	-	-	-	-	-	2,458,275	13	10
	-	-	-	-	-	1,502,725	12	7
	-	-				£. 11,080,260	11	4

(29 & 30 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1755 - - - - -	-	-	-	1,502,725	12	7
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,699,402	1	5			
Excise - - - - -	3,649,198	8	5			
Stamps - - - - -	165,199	5	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,375,473	1	9			
Post Office - - - - -	85,610	-	-			
Crown Lands - - - - -	5,064	5	6			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	18,442	17	-			
Other small Branches of the Hereditary Revenue - - - - -	4,762	19	3			
Imprest Money repaid - - - - -	7,724	2	-			
Profit on four forfeited Lottery Tickets, 1755, paid into the Exchequer and drawn blank - - - - -	4	-	-			
				25,933	18	3
TOTAL NET INCOME - - - - -						
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities at 3 l. per cent. charged on the principal sum of 900,000 l., from 5th January 1756, to complete 1,000,000 l. by Lottery, per 28 Geo. 2, c. 15 - - - - -	20	-	-			
„ by Contributions from Annuities at 3½ l. per cent. from 11 February 1756, in part of 1,500,000 l. per 29 Geo. 2, c. 7 - - - - -	1,470,000	-	-			
„ by Contributions from Annuities at 3 l. per cent. from 5th January 1757, part of 500,000 l. by Lottery, per 29 Geo. 2, c. 7 - - - - -	430,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	1,900,020	-	-			
„ by Issue of Exchequer Bills, charged on Malt Duty and Land Tax - - - - -	2,179,851	19	6			
„ by Loans in anticipation of the Land Tax - - - - -	694,560	17	4			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				4,774,432	16	10
				£.		
				13,283,039	10	1

into and Issues from the Exchequer, &c., in the Year ending 10th October 1756.

(29 & 30 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	398,936	3	6			
To South Sea Company	-	-	-	-	-	993,306	9	7			
To East India Company	-	-	-	-	-	135,687	10	-			
£. 3½ per cent. Reduced Annuities	-	-	-	-	-	605,657	14	10			
£. 3 per cent. Reduced Annuities (on 2,716,867 l. 18 s., reduced from 3½ to 3 per cent., from 5 January 1756)	-	-	-	-	-	20,376	10	2			
£. 3 per cent. Consolidated Annuities	-	-	-	-	-	278,652	12	9			
£. 3 per cent. Annuities, 1726	-	-	-	-	-	30,360	-	-			
TOTAL Funded Debt									2,462,977	-	10
Exchequer Life and Terminable Annuities	-	-	-	-	-	-	-	-	207,152	17	10
Interest and Circulation of Exchequer Bills on Malt Duty and Land Tax	-	-	-	-	-	56,289	7	6			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	25,380	17	11			
TOTAL Unfunded Debt									81,670	5	5
Charges of receiving Contributions to Lottery, 1755, and managing Lotteries	-	-	-	-	-	-	-	-	9,548	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT									2,761,348	4	1
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	205,196	5	7			
Works	-	-	-	-	-	33,761	19	7			
Civil List Annuities and Pensions, viz.:											
George, Prince of Wales	£. 22,000	-	-	The late Queen's Servants	£. 8,204	1	1		176,087	18	8
Princess Dowager of Wales	49,000	-	-	Other Civil List Pensions, paid at							
Duke of Cumberland	15,000	-	-	Exchequer	21,627	5	2				
Princesses of Orange	5,000	-	-	French Protestants	9,591	-	-				
Princesses Amelia and Caroline	15,867	7	1	Paid by Paymaster of Pensions	29,798	5	4				
Royal Bounty	-	-	-	-	-	6,800	-	-			
Secret Service	-	-	-	-	-	46,158	17	7			
Special Service (including 16,815 l. 11 s. 6 d. out of 4½ per cent. Duty)	-	-	-	-	-	21,325	11	6			
Fees and Salaries	-	-	-	-	-	116,527	16	9			
British Ministers Abroad	-	-	-	-	-	53,515	7	6			
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	153,795	15	7			
TOTAL Civil List						849,169	12	9			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues						22,950	-	-			
Duke of Cumberland, Pension, per 19 Geo. 2 c. 29						25,000	-	-			
Mint Expenses						7,231	14	5			
Salaries in West India Islands, &c. out of 4½ per cent. Duty						10,825	14	1			
Queen Anne's Bounty, for Augmentation of Poor Livings						13,300	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts						4,000	-	-			
Clerk of the Hanaper in the Court of Chancery						1,500	-	-			
Expenses of Exchequer Bills						894	-	6			
Miscellaneous Supply Grants (356,657 l. 9 s. 4 d.):											
Civil Establishment of Georgia						3,599	5	7			
Colony of Nova Scotia						97,156	8	10			
For Services of the Colonies of New England, New York, and New Jersey						115,000	-	-			
For the distressed people of Portugal and Her Majesty's subjects there, in consequence of the Earthquake at Lisbon						100,000	-	-			
For a monument to the memory of Captain James Cornwall						3,000	-	-			
For the owners of money and effects taken in the Spanish ship "Anna Maria," at St. Felix						13,869	7	10			
Extraordinary Expenses of the Governor of Cape Coast Castle, in Africa						4,032	7	1			
Trustees for Support of the Trade to Africa						10,000	-	-			
Foundling Hospital						10,000	-	-			
TOTAL CIVIL GOVERNMENT									1,291,528	11	1
ARMY SERVICES (including Subsidies)						2,395,716	12	10			
NAVY SERVICES						2,714,193	18	2			
ORDNANCE SERVICES						426,340	6	2			
TOTAL EXPENDITURE									5,536,250	17	2
Issued to pay off Principal of Exchequer Bills, charged on Malt Duty and Land Tax						1,229,551	11	-			
" " Loans in anticipation of Duties						749,609	9	8			
TOTAL applied to REDUCTION of DEBT									1,979,161	-	8
BALANCES in the Exchequer on 10th October 1756									1,714,750	17	1
						£.			13,283,039	10	1

(30 & 31 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1756 - - - - -	-	-	-	1,714,750	17	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,871,827	8	8			
Excise - - - - -	3,303,347	14	5			
Stamps - - - - -	238,769	-	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,042,838	3	5			
Post Office - - - - -	73,670	6	11			
Crown Lands - - - - -	4,860	12	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	14,607	6	-			
Other small Branches of the Hereditary Revenue - - - - -	3,823	8	2			
Imprest Money repaid - - - - -	2,470	19	6			
Money received by Lottery, per 30 Geo. 2, c. 5 - - - - -	413,180	-	-			
	434,081	13	8			
TOTAL NET INCOME - - - - -				7,969,294	19	7
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities at $3\frac{1}{2}$ l. per cent. from 11th February 1756, to complete 1,500,000 l., anno 1756, per 29 Geo. 2, c. 7 - - - - -	30,000	-	-			
„ by Contributions for Annuities at 3 l. per cent., from 5th January 1757, to complete 500,000 l. by Lottery, per 29 Geo. 2, c. 7 - - - - -	70,000	-	-			
„ by Contributions for Annuities at 3 l. per cent., from 5th July 1757, and Life Annuities at 1 l. 2 s. 6 d. per cent., in part of 3,000,000 l., per 30 Geo. 2, c. 19 - - - - -	2,300,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	2,400,000	-	-			
„ by Issue of Exchequer Bills charged on Malt Duty and Land Tax - - - - -	2,887,204	8	2			
„ by Loans in anticipation of Duties, &c. - - - - -	1,053,916	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				6,346,120	8	2
	£.			16,030,266	4	10

into and Issues from the Exchequer, &c., in the Year ended 10th October 1757.

(30 & 31 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.
To Bank of England - - - - -	-	-	398,936	3	6			
To South Sea Company - - - - -	-	-	952,318	18	1			
To East India Company - - - - -	-	-	127,687	10	-			
£. 3½ per cent. Annuities, 1756 - - - - -	-	-	73,392	2	5			
£. 3½ per cent. Reduced Annuities (including on 2,716,867 l. 18s. reduced to 3l. per cent. from 5 January 1756) - - - - -	-	-	615,845	19	10			
£. 3 per cent. Consols - - - - -	-	-	326,606	2	9			
£. 3 per cent. Annuities, 1726 - - - - -	-	-	30,360	-	-			
TOTAL Funded Debt - - - - -	-	-				2,525,146	16	7
Exchequer Life and Terminable Annuities - - - - -	-	-	-	-	-	204,953	16	7
Interest and Circulation of Exchequer Bills on Malt Duty and Land Tax - - - - -	-	-	30,064	16	4			
Interest of Loans in anticipation of Duties, &c. - - - - -	-	-	22,966	10	7			
TOTAL Unfunded Debt - - - - -	-	-				53,031	6	11
Discount for prompt payment of Loan, 1756, and Charges of managing Lotteries - - - - -	-	-	-	-	-	21,915	5	1
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -	-	-	-	-	-	2,805,047	5	2
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse - - - - -	-	-	33,000	-	-			
H. M.'s Household - - - - -	-	-	206,898	3	4			
Works - - - - -	-	-	33,619	-	4			
Civil List Annuities and Pensions, viz.:								
George Prince of Wales £. 55,000 - - - - -	-	-	221,376	2	6			
Princess Dowager of Wales - 61,000 - - - - -	-	-						
Duke of Cumberland - - 15,000 - - - - -	-	-						
Princess of Orange - - 5,000 - - - - -	-	-						
Princesses Amelia and Caroline 1 5,867 7 1 - - - - -	-	-						
Late Queen's Servants - - £. 7,883 8 1 - - - - -	-	-						
Other Civil List Pensions, paid at Exchequer - - - - -	-	-						
French Protestants - - - - -	-	-						
Paid by Paymaster of Pensions - 32,018 5 4 - - - - -	-	-						
Royal Bounty - - - - -	-	-	9,020	-	-			
Secret Service - - - - -	-	-	57,282	14	10			
Special Service (including 17,887 l. 14 s. out of 4½ per cent. Duty) - - - - -	-	-	22,327	14	-			
Fees and Salaries - - - - -	-	-	111,574	2	8			
British Ministers Abroad - - - - -	-	-	53,987	17	6			
Contingent and Miscellaneous Charges, Civil List - - - - -	-	-	91,613	16	4			
TOTAL CIVIL LIST - - - - -	-	-	840,769	11	6			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues - - - - -	-	-	27,700	-	-			
Duke of Cumberland, Pension, per 19 Geo. 2, c. 29 - - - - -	-	-	25,000	-	-			
Mint Expenses - - - - -	-	-	11,125	19	4			
Salaries in West India Islands, &c., out of 4½ l. per cent. Duty - - - - -	-	-	8,447	18	6			
Queen Anne's Bounty for Augmentation of Poor Livings - - - - -	-	-	14,300	-	-			
Sheriffs of England and Wales, Expenses in passing their Accounts - - - - -	-	-	4,000	-	-			
Clerk of the Hanaper in the Court of Chancery - - - - -	-	-	4,500	-	-			
Expenses of Exchequer Bills - - - - -	-	-	1,044	8	10			
Miscellaneous Supply Grants (146,123 l. 1 s. 11 d.):								
Civil Establishment of Georgia - - - - -	-	-	3,557	10	-			
Colony of Nova Scotia - - - - -	-	-	64,065	11	11			
East India Company, towards the support of their Settlements - - - - -	-	-	20,000	-	-			
Trustees of the African Trade - - - - -	-	-	10,000	-	-			
Westminster Bridge Approaches - - - - -	-	-	22,500	-	-			
For Losses by the Infectious Distemper amongst horned Cattle - - - - -	-	-	500	-	-			
For the Northern Roads - - - - -	-	-	3,000	-	-			
Foundling Hospital - - - - -	-	-	14,000	-	-			
Towards rebuilding the King's Bench Prison - - - - -	-	-	3,500	-	-			
Sir William Johnson, as a Reward for his Services - - - - -	-	-	5,000	-	-			
ARMY SERVICES (including Subsidies) - - - - -	-	-	3,210,227	6	3	1,083,011	-	1
NAVY SERVICES - - - - -	-	-	3,594,795	11	5			
ORDNANCE SERVICES - - - - -	-	-	520,421	3	2			
TOTAL EXPENDITURE - - - - -	-	-				7,325,444	-	10
Issued to pay off Principal of Exchequer Bills charged on Malt Duty and Land Tax - - - - -	-	-	2,120,096	17	7			
„ Loans in anticipation of Duties, &c. - - - - -	-	-	1,033,600	10	4			
TOTAL applied to REDUCTION of DEBT - - - - -	-	-				3,153,697	7	11
BALANCES in the Exchequer on 10th October 1757 - - - - -	-	-	-	-	-	1,663,066	10	10
						£.	16,030,266	4 10

(31 & 32 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1757 - - - - -	-	-	-	1,663,066	10	10
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,918,016	4	6			
Excise - - - - -	3,477,150	7	7			
Stamps - - - - -	276,874	13	5			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,138,587	9	1			
Post Office - - - - -	81,161	7	4			
Crown Lands - - - - -	5,401	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	14,256	15	-			
Other small Branches of the Hereditary Revenue - - -	3,927	11	7			
Revenue of Gibraltar - - - - -	4,000	-	-			
Money received for Lottery, in further part of Act 30 Geo. 2, c. 5, 27,082	18	-	-	49,267	4	7
TOTAL NET INCOME - - - - -				7,946,458	19	10
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities, at 3 <i>l.</i> per cent., from 5th July 1757, and						
Life Annuities at 1 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> per cent., in full of 3,000,000 <i>l.</i> , per						
30 Geo. 2, c. 19 - - - - -	700,000	-	-			
Ditto for Annuities, at 3½ per cent., for 24 years, from 5th July 1758,						
and thence at 3 <i>l.</i> per cent., in part of 4,500,000 <i>l.</i> , per 31 Geo. 2,						
c. 22 - - - - -	4,200,000	-	-			
Ditto for Annuities, at 3 <i>l.</i> per cent., from 5th January 1759, in part of						
500,000 <i>l.</i> , by Lottery, per 31 Geo. 2, c. 22 - - - - -	450,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	5,350,000	-	-			
By Issue of Exchequer Bills charged on Malt Duty and Land Tax - - -	2,436,727	19	10			
By Loans in anticipation of Duties, &c. - - - - -	950,500	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				8,737,227	19	10
	£.			18,346,753	10	6

into and Issues from the Exchequer, &c., in the Year ended 10th October 1758.

(31 & 32 Geo. II.)

PAYMENTS FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	378,952	18	6			
To South Sea Company	-	-	-	-	-	887,475	3	9			
To East India Company	-	-	-	-	-	127,687	10	-			
£. 3½ per cent. Annuities	-	-	-	-	-	53,132	16	3			
£. 3 per cent. Reduced Annuities (including on 14,984,455 l. 18 s. 4 d., reduced from 3½ at 5th January 1758)	-	-	-	-	-	597,151	18	3			
£. 3 per cent. Consols	-	-	-	-	-	417,290	5	10			
£. 3 per cent. Annuities, 1726	-	-	-	-	-	30,360	-	-			
TOTAL Funded Debt									2,492,050	7	7
Exchequer, Life and Terminable Annuities	-	-	-	-	-				239,224	17	3
Interest and Circulation of Exchequer Bills on Malt Duty and Land Tax	-	-	-	-	-	131,548	9	6			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	19,283	11	5			
TOTAL Unfunded Debt									150,832	-	11
Bank Cashier, Charges of receiving 2,000,000 l. Loan, anno 1756	-	-	-	-	-	1,611	11	8			
South Sea Company, Charges of receiving Contributions for Annuities, 1751, &c.	-	-	-	-	-	1,601	16	-			
Charges of receiving and managing Lotteries	-	-	-	-	-	10,150	-	-			
TOTAL INTEREST, &c. of PUBLIC DEBT									13,363	7	8
									2,895,470	13	5
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	208,903	19	4			
Works	-	-	-	-	-	29,883	15	-			
Civil List Annuities and Pensions, viz.:											
George, Prince of Wales	£. 40,500	Princesses Amalie and Caroline,	£. 13,933	13	6	204,749	15	2			
Princess Dowager of Wales	57,000	Late Queen's Servants	7,543	8	4						
Duke of Cumberland	15,000	Other Civil List Pensions paid at Exchequer	24,499	8	11						
Princess of Orange	5,000	French Protestants	8,591	-	-						
Royal Bounty	-	Paid by Paymaster of Pensions	32,682	4	5						
Secret Service	-					6,265	18	-			
Special Service (including 11,555 l. 17 s. 6 d. out of 4½ per cent. Duty)	-					46,000	-	-			
Fees and Salaries	-					16,065	17	6			
British Ministers Abroad	-					115,844	9	2			
Contingent and Miscellaneous Charges, Civil List	-					51,752	18	8			
						124,099	9	1			
TOTAL Civil List						839,566	1	11			
Duke of Cumberland, Pension per 19 Geo. 2, c. 29	-					25,000	-	-			
Pensions to late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-					3,209	11	9			
Sheriffs of England and Wales, Expenses in passing their Accounts	-					4,000	-	-			
Clerk of the Hanaper in the Court of Chancery	-					3,000	-	-			
Mint Expenses	-					7,149	2	3			
Queen Anne's Bounty for Augmentation of Poor Livings	-					14,400	-	-			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-					30,200	-	-			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-					9,923	14	8			
Expenses of Exchequer Bills	-					1,004	2	9			
Lottery Prizes, per 30 Geo 2, c. 5	-					221,001	1	-			
Miscellaneous Supply Grants (120,204 l. 5 s. 10 d.):											
Civil Establishment of Georgia	-					3,557	10	-			
Settlement of Nova Scotia	-					41,646	15	10			
Trustees for Support of the Trade to Africa	-					10,000	-	-			
Foundling Hospital	-					46,000	-	-			
Towards repairing St. Margaret's Church, Westminster	-					4,000	-	-			
Towards repairing London Bridge	-					15,000	-	-			
TOTAL CIVIL GOVERNMENT									1,278,658	-	2
ARMY SERVICES (including Subsidies)						4,565,589	4	10			
NAVY SERVICES						3,893,152	14	7			
ORDNANCE SERVICES						546,680	19	5			
TOTAL EXPENDITURE									9,025,422	18	10
									13,199,551	12	5
Issued to pay off Principal of 3½ per cent. Annuities, 1731, to complete 400,000 l.	-					3,900	-	-			
" Exchequer Bills on Malt Duty and Land Tax	-					2,482,478	2	4			
" Loans in anticipation of Duties, &c.	-					805,130	-	-			
TOTAL applied to REDUCTION of DEBT									3,291,508	2	4
BALANCES in the Exchequer on 10th October 1758									1,855,693	15	9
									£.	18,346,753	10 6

(32 & 33 Geo. II.) NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1758 - - - - -	-	-	-	1,855,693	15	9
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,829,567	17	4			
Excise - - - - -	3,615,136	16	2			
Stamps - - - - -	282,135	10	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,216,355	17	5			
Post Office - - - - -	84,110	-	-			
Crown Lands - - - - -	2,978	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	14,997	19	-			
Other small Branches of th Hereditary Revenue - - - - -	3,704	7	9			
Revenue of Gibraltar - - - - -	5,000	-	-			
Imprest Money repaid, Grant for Empress of Russia (voted 15th December 1755) - - - - -	100,000	-	-			
Money paid by a Person unknown, for Conscience' sake - - - - -	624	-	-			
				124,326	6	9
TOTAL NET INCOME - - - - -				8,154,611	1	4
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities, at 3½ per cent., for 24 years, from 5th July 1758, and thence at 3 <i>l.</i> per cent., to complete 4,500,000 <i>l.</i> , anno 1758, per 31 Geo. 2, c. 22 - - - - -	300,000	-	-			
" Ditto for Annuities, at 3 <i>l.</i> per cent., from 5th January 1759, to complete 500,000 <i>l.</i> , by Lottery, anno 1758, per same Act - - - - -	50,000	-	-			
" Ditto for Annuities, at 3 <i>l.</i> per cent., from 5th January 1759, and further Annuities, at 3 <i>l.</i> per cent., from 5th January 1760, by Lottery, in part of 6,600,000 <i>l.</i> , per 32 Geo. 2, c. 10 - - - - -	6,350,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	6,700,000	-	-			
Raised by Issue of Exchequer Bills charged on Malt Duty and Land Tax - - - - -	2,107,704	6	7			
" by Loans in anticipation of Duties, &c. - - - - -	1,486,165	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				10,293,869	6	7
				£.		
				20,304,174	3	8

into and Issues from the Exchequer, &c., in the Year ended 10th October 1759.

(32 & 33 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
To Bank of England	-	-	-	-	-	356,502	3	6			
To South Sea Company	-	-	-	-	-	829,507	8	1			
To East India Company	-	-	-	-	-	127,687	10	-			
£. 3½ per cent. Annuities	-	-	-	-	-	210,843	15	-			
£. 3 per cent. Reduced Annuities	-	-	-	-	-	541,088	11	6			
£. 3 per cent. Consols	-	-	-	-	-	526,745	8	2			
£. 3 per cent. Annuities, 1726	-	-	-	-	-	30,360	-	-			
TOTAL Funded Debt									2,622,734	16	3
Exchequer, Life and Terminable Annuities	-	-	-	-	-	-	-	-	240,216	12	-
Interest and Circulation of Exchequer Bills on Malt Duty and Land Tax	-	-	-	-	-	60,190	9	10			
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	11,405	10	4			
TOTAL Unfunded Debt									71,596	-	2
Charges of receiving and managing Loans, 1757, and Lotteries	-	-	-	-	-	-	-	-	12,715	1	1
TOTAL INTEREST, &c. of PUBLIC DEBT									2,947,262	9	6
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	36,000	-	-			
H. M.'s Household	-	-	-	-	-	207,140	6	1			
Works	-	-	-	-	-	33,409	7	8			
Civil List Annuities and Pensions, viz.:											
George, Prince of Wales	£. 40,000	-	-	Princes William Henry and							
Princess Dowager of Wales	-	56,500	-	Henry Frederick	£. 1,000	-	-				
Duke of Cumberland	-	15,000	-	Late Queen's Servants	-	6,637	4	7			
Princess of Orange	-	2,500	-	Other Civil List Pensions paid at Exchequer	-	24,149	13	8	197,675	6	-
Princess Amalie	-	12,000	-	French Protestants	-	4,296	10	6			
				Paid by Paymaster of Pensions	-	35,591	17	3			
Royal Bounty	-	-	-			6,670	-	-			
Secret Service	-	-	-			46,000	-	-			
Special Service (including 10,520 l. 17 s. 6 d. out of 4½ per cent. Duty)	-	-	-			15,030	17	6			
Fees and Salaries	-	-	-			126,436	11	6			
British Ministers' Abroad	-	-	-			48,012	15	10			
Contingent and Miscellaneous Charges, Civil List	-	-	-			92,736	5	7			
TOTAL Civil List						809,111	10	2			
Pensions:—Duke of Cumberland, per 19 Geo. 2, c. 29	-	£. 25,000	-	-					28,085	-	-
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-	3,085	-	-							
Salaries and Allowances:											
Mint Expenses	-	-	-	£. 22,926	14	-					
Bank of England, Charges of passing Accounts for Annuities	-	-	-	-	11,907	1	7		34,833	15	7
Courts of Justice:											
Clerk of the Hanaper in the Court of Chancery	-	-	-	£. 1,500	-	-					
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	4,000	-			5,500	-	-
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	-			14,800	-	-
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	-			29,950	-	-
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	-			8,955	13	8
Expenses of Exchequer Bills	-	-	-	-	-	-			1,101	13	6
Miscellaneous Supply Grants, (59,086 l. 15 s. 1 d.):											
Civil Establishment of Georgia	-	-	-	-	-	-			4,057	10	-
Settlement of Nova Scotia	-	-	-	-	-	-			19,449	5	1
Foundling Hospital	-	-	-	-	-	-			30,000	-	-
Towards rebuilding the King's Bench Prison	-	-	-	-	-	-			4,300	-	-
To discharge a Mortgage on an Estate left for Endowment of Astronomical Professorship at Cambridge	-	-	-	-	-	-			1,280	-	-
TOTAL CIVIL GOVERNMENT									991,424	8	-
ARMY SERVICES (including Subsidies)						5,743,536	8	4			
NAVY SERVICES						4,970,713	16	6			
ORDNANCE SERVICES						728,871	5	4			
TOTAL EXPENDITURE									11,443,121	10	2
Issued to pay off Principal of Exchequer Bills on Malt Duty and Land Tax						2,508,610	8	4			
" Loans in anticipation of Duties, &c.						550,700	-	-			
TOTAL applied to REDUCTION of DEBT									3,059,310	8	4
BALANCES in the Exchequer on 10th October 1759									1,863,055	7	8
						£.			20,304,174	3	8

(33 & 34 Geo. II.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1759 - - - - -	-	-	-	1,863,055	7	8
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,113,350	4	9			
Excise - - - - -	4,217,694	6	6			
Stamps - - - - -	289,134	9	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,406,797	5	10			
Post Office - - - - -	87,310	-	-			
Crown Lands - - - - -	15,892	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	14,515	16	11			
Other small Branches of the Hereditary Revenue - - - - -	5,045	15	7			
Revenue of Gibraltar - - - - -	5,000	-	-			
Imprest Money repaid - - - - -	52,705	5	8			
				77,266	18	2
TOTAL NET INCOME - - - - -				9,207,445	18	5
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities, at 3 <i>l.</i> per cent., from 5th January 1759, and further Annuities, at 3 <i>l.</i> per cent., from 5th January 1760, by Lottery, to complete 6,600,000 <i>l.</i> , per 32 Geo. 2, c. 10 - - - - -	250,000	-	-			
„ by Ditto for Annuities, at 4 <i>l.</i> per cent., for 21 years, from 5th January 1760, and thence at 3 <i>l.</i> per cent., with further Annuities, by Lottery, for 20 years, at 4 <i>l.</i> per cent., from 5th January 1761, and afterwards 3 <i>l.</i> per cent., in part of 8,000,000 <i>l.</i> , per 33 Geo. 2, c. 7 - - - - -	7,760,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	8,010,000	-	-			
Raised by Issue of Exchequer Bills (Supply) - - - - -	1,928,376	4	9			
„ „ „ on Malt Duty and Land Tax - - - - -	2,665,833	15	3			
„ by Loans in anticipation of Duties, &c. - - - - -	4,594,210	-	-			
	1,859,561	12	8			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				14,464,061	12	8
				£.	25,534,562	18 9

into and Issues from the Exchequer, &c., in the Year ended 10th October 1760.

(33 & 34 Geo. II.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.
To Bank of England	-	-	363,903	3	6			
To South Sea Company	-	-	829,507	8	1			
To East India Company	-	-	127,687	10	-			
£. 4 per cent. Annuities	-	-	160,000	-	-			
£. 3½ per cent. Annuities	-	-	216,328	2	6			
£. 3 per cent. Reduced Annuities	-	-	540,996	14	-			
£. 3 per cent. Consolidated Annuities	-	-	646,387	13	2			
£. 3 per cent. Annuities, 1726	-	-	30,360	-	-			
TOTAL Funded Debt	-	-				2,915,170	11	3
Exchequer, Life and Terminable Annuities	-	-				237,496	5	3
Interest and Circulation of Exchequer Bills on Malt Duty and Land Tax	-	-	150,714	17	10			
Interest of Loans in anticipation of Duties, &c.	-	-	42,448	7	4			
TOTAL Unfunded Debt	-	-				193,163	5	2
Discount for prompt payment of Loan, 1758, and Charges of Receiving and Managing Loan and Lotteries	-	-				26,040	16	2
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-				3,371,870	17	10
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse	-	-	36,000	-	-			
H. M.'s Household	-	-	212,590	13	2			
Works	-	-	32,989	16	11			
Civil List Annuities and Pensions, viz.:								
George, Prince of Wales	£.	26,250	Princes William Henry and Henry Frederick	£.	4,000	-		
Princess Dowager of Wales	-	61,500	Late Queen's Servants	-	6,179	16	-	
Duke of Cumberland	-	15,000	Other Civil List Pensions paid at					
Duke of York	-	3,750	Exchequer	-	23,937	5	2	
Princess Mary	-	5,000	French Protestants	-	4,295	-	-	
Princess Amalie	-	12,000	Paid by Paymaster of Pensions	-	36,102	5	2	
Royal Bounty	-	-				198,014	6	4
Secret Service	-	-				5,530	-	-
Special Service	-	-				36,000	-	-
Fees and Salaries	-	-				4,510	-	-
British Ministers Abroad	-	-				113,717	10	2
Contingent and Miscellaneous Charges, Civil List	-	-				52,814	7	5
TOTAL Civil List	-	-				160,067	13	-
Pensions:—Duke of Cumberland, per 19 Geo. 2, c. 29	-	£. 25,000				852,234	7	-
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-	2,820						
Salaries and Allowances:—Mint Expenses	-	-				27,820	-	-
Courts of Justice:						16,551	16	4
Clerk of the Hanaper in the Court of Chancery	-	£. 3,000						
Sheriffs of England and Wales, Expenses in passing their Accounts	-	4,000				7,000	-	-
Queen Anne's Bounty for Augmentation of Poor Livings	-	-						
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-				14,900	-	-
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-				27,700	-	-
Expenses of Exchequer Bills	-	-				10,578	5	9
Miscellaneous Supply Grants, 193,483 l. 12 s. 6 d.:						1,368	13	-
Civil Establishment of Georgia	-	-						
Settlement of Nova Scotia	-	-				4,057	10	-
Foundling Hospital	-	-				22,015	6	9
East India Company, towards the Support of their Settlements	-	-				60,000	-	-
Towards repairing London Bridge	-	-				20,000	-	-
For discharging Claims on the forfeited Perth Estate	-	-				15,000	-	-
TOTAL CIVIL GOVERNMENT	-	-				72,410	15	9
ARMY SERVICES (including Subsidies)	-	-				1,151,636	14	7
NAVY SERVICES	-	-				8,249,276	16	7
ORDNANCE SERVICES	-	-				4,538,651	3	-
TOTAL EXPENDITURE	-	-				681,793	3	1
Issued to pay off Principal of Exchequer Bills on Malt Duty and Land Tax	-	-				13,469,721	2	8
Loans in anticipation of Duties, &c.	-	-				2,514,810	10	10
TOTAL applied to REDUCTION of DEBT	-	-				2,684,096	12	8
BALANCES in the Exchequer on 10th October 1760	-	-						
	-	-				5,198,907	3	6
	-	-				2,342,427	-	2
	-	-				£.	25,534,562	18 9

(34 Geo. II. & 1 Geo. III.) NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1760 - - - - -	-	-	-	2,342,427	-	2
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,191,494	3	7			
Excise - - - - -	4,670,796	7	1			
Stamps - - - - -	306,797	15	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	2,253,244	15	1			
Post Office - - - - -	66,734	1	1			
Crown Lands - - - - -	7,871	10	6			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	4,844	11	6			
Small Branches of the Hereditary Revenue - - - - -	5,269	16	-			
Revenue of Gibraltar - - - - -	4,200	-	-			
Imprest Money repaid - - - - -	79,924	2	6			
Produce of the Sale of Negroes at Guadaloupe, &c. - - -	3,000	-	-			
Forfeitures for Breach of Parole of French Prisoners - - -	230	-	-			
				97,468	10	-
TOTAL NET INCOME - - - - -				9,594,407	2	8
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities, at 4 <i>l.</i> per cent., for 21 years from 5 January 1760, and afterwards at 3 <i>l.</i> per cent., with further Annuities, by Lottery, at 4 <i>l.</i> per cent., for 20 years from 5 January 1761, and afterwards at 3 <i>l.</i> per cent., to complete 8,000,000 <i>l.</i> , pro anno 1760, per 33 Geo. 2, c. - - -	240,000	-	-			
Raised by Contributions for Annuities, at 3 <i>l.</i> per cent., from 5 January 1761, and Long Annuities, at 1 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> per cent., from 5 January 1761, with further Annuities, by Lottery, at 3 <i>l.</i> per cent., from 5 January 1762, in part of 12,000,000 <i>l.</i> , pro anno 1761, per 1 Geo. 3, c. 7 - - - - -	11,400,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	11,640,000	-	-			
Raised by Issue of Exchequer Bills (Supply) - - - - -	2,580,107	2	4			
" " " on Malt Duty and Land Tax, 2,450,000 - - -	5,030,107	2	4			
" by Loans in anticipation of Duties, &c. - - - - -	1,173,077	10	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				17,843,184	12	4
				£.		
				29,780,018	15	2

into and Issues from the Exchequer, &c., in the Year ended 10th October 1761.

(34 Geo. II. & Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	-	-	-	3,186,527	19	1
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	-	-	297,875	14	3
Management of Funded Debt	-	-	-	-	-	-	-	-	60,792	5	3
Interest and Circulation of Exchequer Bills (Supply)	-	-	£. 64,040	13	11	-	-	-	-	-	-
" " " " on Malt Duty and Land Tax	-	-	-	-	100,789	1	11	-	-	-	-
						164,829	15	10	-	-	-
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	17,153	15	6	-	-	-
TOTAL Interest, &c. of Unfunded Debt	-	-	-	-	-	-	-	-	181,983	11	4
Discount for prompt Payment of Loans, 1759 and 1760, and Charges of receiving and managing Loans and Lotteries	-	-	-	-	-	-	-	-	95,827	13	3
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						-	-	-	3,823,007	3	2
H. M.'s Privy Purse	-	-	-	-	-	40,000	-	-	-	-	-
H. M.'s Household	-	-	-	-	-	255,048	5	8	-	-	-
Works	-	-	-	-	-	35,618	17	1	-	-	-
Civil List Annuities and Pensions, viz.:						-	-	-	-	-	-
The Queen	-	£. 10,000	-	-	-	Princess Amalie	-	£. 15,517	4	10	
The Prince of Wales	-	8,750	-	-	-	Late Queen's Servants	-	5,620	2	2	
Princess Dowager of Wales	-	56,750	-	-	-	Other Civil List Pensions paid	-	-	-	-	
Duke of Cumberland	-	15,646	11	-	-	at Exchequer	-	28,172	2	10	203,479 15 9
Duke of York	-	10,250	-	-	-	French Protestants	-	4,295	10	6	
Princes William Henry, and Henry Frederick	-	7,000	-	-	-	Paid by Paymaster of Pensions	-	41,478	4	5	
Royal Bounty	-	-	-	-	-	-	-	18,400	-	-	
Secret Service	-	-	-	-	-	-	-	46,362	14	6	
Special Service	-	-	-	-	-	-	-	194	8	-	
Fees and Salaries	-	-	-	-	-	-	-	111,775	11	10	
British Ministers Abroad	-	-	-	-	-	-	-	77,227	10	2	
Contingent and Miscellaneous Charges, Civil List	-	-	-	-	-	-	-	208,652	1	2	
TOTAL Civil List	-	-	-	-	-	-	-	996,759	4	2	
Pensions granted by Parliament, viz.:						-	-	-	-	-	-
Duke of Cumberland, per 19 Geo. 2, c. 29	-	-	-	£. 25,000	-	-	-	-	27,943	12	7
Late Officers of Wine Licenses, per 30 Geo. 2, c. 19	-	-	-	2,943	12	7	-	-	-	-	-
Salaries and Allowances:						-	-	-	-	-	-
Mint Expenses	-	-	-	-	20,274	6	5	-	21,350	2	5
South Sea Company, to pay Fees on passing their Accounts for Annuities 1751	-	-	-	-	1,075	16	-	-	-	-	-
Courts of Justice:						-	-	-	-	-	-
Sheriffs of England and Wales, Expenses in passing their Accounts	-	-	-	-	4,000	-	-	-	12,750	-	-
Clerk of the Hanaper in the Court of Chancery	-	-	-	-	1,500	-	-	-	-	-	-
Augmentation of the Salaries of the Judges	-	-	-	-	7,250	-	-	-	-	-	-
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	-	-	14,100	-	-	
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	-	-	27,700	-	-	
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	-	-	8,698	5	-	
Expenses of Exchequer Bills	-	-	-	-	-	-	-	1,667	16	5	
Miscellaneous Supply Grants (145,514 £. 11 s. 11 d.):						-	-	-	-	-	-
Civil Establishment of Georgia	-	-	-	-	-	-	-	4,057	10	-	
Settlement of Nova Scotia	-	-	-	-	-	-	-	10,618	9	9	
Foundling Hospital	-	-	-	-	-	-	-	42,285	-	-	
East India Company, towards a Military Force in their Settlements	-	-	-	-	-	-	-	20,000	-	-	
Towards improving London Bridge	-	-	-	-	-	-	-	30,000	-	-	
For paying off the Debts on the Forfeited Lovat Estate	-	-	-	-	-	-	-	38,553	12	2	
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	-	-	1,256,483	12	6
ARMY SERVICES (including Subsidies)	-	-	-	-	-	-	-	9,922,959	17	4	
NAVY SERVICES	-	-	-	-	-	-	-	5,256,281	8	-	
ORDNANCE SERVICES	-	-	-	-	-	-	-	853,402	-	-	
						-	-	-	16,032,643	5	4
TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	21,112,134	1	-
£. s. d.						-	-	-	-	-	-
Issued to pay off Principal of Exchequer Bills, Supply	-	-	2,772,483	7	2	-	-	-	-	-	-
" " " " in anticipation of	-	-	-	-	-	-	-	-	-	-	-
" " " " Malt Duty and Land Tax	-	-	1,764,274	11	6	-	-	-	4,536,757	18	8
" " " " Loans in anticipation of Duties, &c.	-	-	-	-	-	-	-	-	1,220,715	-	-
TOTAL applied to REDUCTION of DEBT	-	-	-	-	-	-	-	-	5,757,472	18	8
BALANCES in the Exchequer, 10 October 1761	-	-	-	-	-	-	-	-	2,910,411	15	6
						-	-	£.	29,780,018	15	2

(34 Geo. II. & 1 & 2 Geo. III.) NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1761 - - - - -	-	-	-	2,910,411	15	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	1,824,118	-	11			
Excise - - - - -	4,816,402	18	7			
Stamps - - - - -	289,001	3	8			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,386,056	13	-			
Post Office - - - - -	98,796	11	8			
Crown Lands - - - - -	2,861	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	14,840	18	-			
Other small Branches of the Hereditary Revenue - - -	1,986	18	8			
Revenue of Gibraltar - - - - -	12,812	4	4			
Imprest Money repaid - - - - -	12,308	17	-			
				41,046	18	-
TOTAL NET INCOME - - - - -						
				9,459,185	19	2
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities, at 3 <i>l.</i> per cent., from 5 January 1761, and Long Annuities, at 1 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> per cent., from 5 January 1761, with further Annuities, by Lottery, at 3 <i>l.</i> per cent., from 5 January 1762, to complete 12,000,000 <i>l.</i> , pro anno 1761, per 1 Geo. 3, c. 7 - - - - -	600,000	-	-			
Raised by Contributions for Annuities, at 4 <i>l.</i> per cent., for 19 years from 5 January 1762, and afterwards at 3 <i>l.</i> per cent., together with an Annuity of 1 <i>l.</i> for 98 years from 5 January 1762, in part of 12,000,000 <i>l.</i> , pro anno 1762, per 2 Geo. 3, c. 10 - - - - -	11,300,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	11,900,000	-	-			
Raised by Issue of Exchequer Bills (Supply) - - - - -	2,427,973	12	10			
" " " on Malt Duty and Land Tax - - - - -	1,750,000	-	-			
	4,177,973	12	10			
" by Loans in anticipation of Duties, &c. - - - - -	683,450	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT				16,711,423	12	10
	£.			20,081,021	7	6

into and Issues from the Exchequer, &c., in the Year ended 10th October 1762. (34 Geo. II. & 1 & 2 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	-	3,605,298	18	6
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	417,873	12	11
Management of Funded Debt	-	-	-	-	-	-	75,922	3	1
Interest and Circulation of Exchequer Bills (Supply)	-	-	£. 46,229	7	3	-	-	-	-
"	"	"	on Malt Duty and Land Tax	-	160,356	9	8	-	-
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	-	206,585	16	11
TOTAL Unfunded Debt	-	-	-	-	-	-	18,109	6	9
Discount for prompt Payment of Loan, 1761, and Charges of receiving and managing Loan and Lotteries	-	-	-	-	-	-	-	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	224,695	3	8
CIVIL GOVERNMENT, viz.:				-	-	-	80,301	1	3
H. M.'s Privy Purse	-	-	-	-	-	-	48,000	-	-
H. M.'s Household Works	-	-	-	-	-	-	239,047	7	2
Civil List Annuities and Pensions, viz.:	-	-	-	-	-	-	45,676	14	9
The Queen	-	£. 30,000	+	-	Princess Amalie	-	£. 12,000	-	-
Princess Dowager of Wales	62,500	+	-	Late Queen's Servants	-	5,296	5	9	
Duke of Cumberland	15,000	-	-	Other Civil List Pensions paid at Exchequer	-	37,761	12	2	
Duke of York	12,000	-	-	Paid by Paymaster of Pensions	51,637	15	7	-	
Princes William Henry, and Henry Frederick	8,000	+	-	-	-	-	-	-	-
Royal Bounty	-	-	-	-	-	-	16,457	5	1
Secret Service	-	-	-	-	-	-	51,682	16	10
Fees and Salaries	-	-	-	-	-	-	121,517	7	10
British Ministers Abroad	-	-	-	-	-	-	83,708	9	9
Contingent and Miscellaneous Charges, Civil List, including Advances for Supply Grants*	-	-	-	-	-	-	101,376	1	1
TOTAL Civil List	-	-	-	-	-	-	941,661	16	-
Pensions granted by Parliament:	-	-	-	-	-	-	-	-	-
Duke of Cumberland, per 19 Geo. 2, c. 29	-	£. 25,000	-	-	-	-	-	-	-
Arthur Onslow, Esq., on 3,000 L., per 2 Geo. 3, c. 33	-	1,500	-	-	-	-	29,305	-	-
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-	2,805	-	-	-	-	-	-	-
Salaries and Allowances:	-	-	-	-	-	-	-	-	-
Mint	-	-	-	-	5,542	8	10	-	-
Bank of England, to pay Fees on passing their Accounts of Annuities	-	-	-	-	15,795	7	1	21,337	15
Courts of Justice:	-	-	-	-	-	-	-	-	-
The Clerk of the Hanaper in the Court of Chancery	-	3,000	-	-	-	-	-	-	-
Augmentation of the Salaries of the Judges	-	8,997	2	5	-	-	15,997	2	5
Sheriffs of England and Wales, Expenses in passing their Accounts	-	4,000	-	-	-	-	-	-	-
Queen Anne's Bounty for Augmentation of Poor Livings	-	-	-	-	-	-	14,900	-	-
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	-	25,200	-	-
Salaries in West Indies, &c. (including H. M.'s Special Service, 26,289 l. 7 s. 6 d.)	-	-	-	-	-	-	-	-	-
out of 4½ per cent. Duty	-	-	-	-	-	-	38,242	4	-
Expenses of Exchequer Bills	-	-	-	-	-	-	1,113	13	8
Miscellaneous Supply Grants (130,287 l. 4 s. 7 d.):	-	-	-	-	-	-	-	-	-
Civil Establishment of Georgia	-	-	-	-	-	-	4,057	10	-
Settlement of Nova Scotia	-	-	-	-	-	-	16,279	14	7
Foundling Hospital	-	-	-	-	-	-	65,950	-	-
East India Company, towards a Military Force in their Settlement	-	-	-	-	-	-	20,000	-	-
Towards Improving London Bridge	-	-	-	-	-	-	15,000	-	-
Paving Streets in Westminster	-	-	-	-	-	-	3,000	-	-
Bridge over the Tweed at Coldstream	-	-	-	-	-	-	4,000	-	-
British Museum	-	-	-	-	-	-	2,000	-	-
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	1,218,044	16	7
ARMY SERVICES (including Subsidies)	-	-	-	-	-	-	8,780,601	4	-
NAVY SERVICES	-	-	-	-	-	-	4,891,761	19	7
ORDNANCE SERVICES	-	-	-	-	-	-	745,791	7	7
TOTAL EXPENDITURE	-	-	-	-	-	-	14,418,154	11	2
Issued to pay off Principal of Exchequer Bills (Supply)	-	£. 2,533,300	-	-	-	-	-	-	-
"	"	in anticipation of	-	-	-	-	-	-	-
"	"	Malt Duty and Land Tax	2,858,097	2	4	-	5,391,397	2	4
"	"	Loans in anticipation of Duties, &c.	-	-	-	-	1,185,817	6	-
TOTAL applied to REDUCTION of DEBT	-	-	-	-	-	-	6,577,214	8	4
BALANCES in the Exchequer on 10th October 1762	-	-	-	-	-	-	2,463,516	12	-
						£.	29,081,021	7	6

* From this period and until the establishment of the Civil Contingencies Fund, it was the practice for the House of Commons to provide for certain Supply Charges, the amounts of which were not previously estimated, by an Address to the Crown to advance sums for those stated services, with the assurance that the expenses incurred should be repaid out of the grants of the next Session. These sums were, consequently, advanced out of the Civil List, and are included under the head of Contingent and Miscellaneous Charges; but the actual amount so advanced in the Financial Year is not distinguished in the Treasury Annual Revenue Books. See further "Supply Grants" in the Appendix to these Accounts.

(2 & 3 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1762 - - - - -	-	-	-	2,463,516	12	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,282,983	3	3			
Excise - - - - -	4,793,377	1	1			
Stamps - - - - -	299,244	-	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,287,975	16	10			
Post Office - - - - -	102,728	16	-			
Crown Lands - - - - -	6,121	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	14,153	19	4			
Other small Branches of the Hereditary Revenue - - -	2,019	13	10			
Revenue of Gibraltar - - - - -	4,108	14	-			
Imprest Money repaid - - - - -	609	10	-			
				20,891	17	2
TOTAL NET INCOME - - - - -						
				9,793,322	8	7
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities at 4 <i>l.</i> per cent. for 19 years from 5 January 1762, and afterwards at 3 <i>l.</i> per cent., together with an Annuity of 1 <i>l.</i> for 98 years from 5 January 1762, to complete 12,000,000 <i>l.</i> , pro anno 1762, per 2 Geo. 3, c. 10 - - - - -	700,000	-	-			
Raised by Contributions for Annuities at 4 <i>l.</i> per cent. from 5 April 1763, and by a Lottery, in part of 3,500,000 <i>l.</i> , pro anno 1763, per 3 Geo. 3, c. 12 - - -	2,670,000	-	-			
Amount of Navy, Victualling and Transport Bills, and Ordnance Debentures, with interest, funded in 4 <i>l.</i> per cent. Annuities from 25 March 1763, per 3 Geo. 3, c. 9 - - - - -	3,483,553	11	10			
TOTAL raised by CREATION of FUNDED DEBT - - -	6,853,553	11	10			
Raised by Issue of Exchequer Bills (Supply) - - - - -	1,325,626	7	2			
" " " in anticipation of Malt Duty and Land Tax - 3,750,000 - - -	5,075,626	7	2			
" by Loans in anticipation of Duties, &c. - - - - -	630,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT				12,559,179	19	-
	£.			24,816,018	19	7

into and Issues from the Exchequer, &c., in the Year ended 10th October 1763.

(2 & 3 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	-	3,915,116	13	7
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	473,933	-	-
Management of Funded Debt	-	-	-	-	-	-	74,265	7	2
Interest and Circulation of Exchequer Bills (Supply)	-	£. 51,500	-	-	-	-	-	-	-
" " " on Malt Duty and	-	-	-	-	-	-	139,318	10	6
" " " Land Tax	-	87,818	10	6	-	-	-	-	-
Interest of Loans in anticipation of Duties, &c.	-	-	-	-	-	-	110	9	9
TOTAL Unfunded Debt	-	-	-	-	-	-	139,429	-	3
Discount on Prompt Payment and Charges of receiving Loan, 1762, and of managing Lotteries	-	-	-	-	-	-	63,000	17	7
TOTAL INTEREST, &c., of PUBLIC DEBT	-	-	-	-	-	-	4,665,744	18	7
CIVIL GOVERNMENT, viz.:									
H. M.'s Privy Purse	-	-	-	-	-	-	40,000	-	-
H. M.'s Household	-	-	-	-	-	-	222,056	2	8
Works	-	-	-	-	-	-	34,478	13	4
Annuities and Pensions out of Civil List, viz.:									
H. M. The Queen	-	£. 50,000	-	-	-	-	-	-	-
Princess Dowager of Wales	-	60,000	-	-	-	-	-	-	-
Duke of Cumberland	-	18,750	-	-	-	-	-	-	-
Duke of York	-	12,000	-	-	-	-	-	-	-
Princes William Henry and Henry Frederick	-	-	-	£. 8,000	-	-	-	-	-
Princess Amalie	-	-	-	-	9,000	-	-	-	-
Late Queen's Servants	-	-	-	-	3,793	3	11	-	-
Other Civil List Pensions paid at Exchequer	-	-	-	-	-	-	-	-	-
Paid by Paymaster of Pensions	-	-	-	-	-	-	-	-	-
Royal Bounty	-	-	-	-	-	-	5,000	-	-
Secret Service	-	-	-	-	-	-	58,509	12	-
Special Service	-	-	-	-	-	-	3,000	-	-
Fees and Salaries	-	-	-	-	-	-	104,180	1	11
British Ministers Abroad	-	-	-	-	-	-	75,773	3	-
Contingent and Miscellaneous Charges, Civil List. (See Note, p. 147)	-	-	-	-	-	-	96,444	15	5
TOTAL Civil List	-	-	-	-	-	-	867,222	7	1
Pensions Granted by Parliament, viz.:									
The Duke of Cumberland (per 19 Geo. 2, c. 29)	-	-	-	25,000	-	-	-	-	-
Arthur Onslow, Esq. (per 2 Geo. 3, c. 33)	-	-	-	3,000	-	-	-	-	-
Late Officers for Wine Licenses (per 30 Geo. 2, c. 19)	-	-	-	2,304	1	1	-	-	-
Salaries and Allowances:—Mint	-	-	-	-	-	-	7,635	17	7
Courts of Justice:	-	-	-	-	-	-	-	-	-
Clerk of the Hanaper in the Court of Chancery	-	-	-	1,500	-	-	-	-	-
Sheriffs of England and Wales, for passing their Accounts	-	-	-	4,000	-	-	-	-	-
Augmentation of the Salaries of the Judges	-	-	-	10,268	13	3	-	-	-
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	-	-	14,000	-	-
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	-	25,450	-	-
Salaries in West Indies, &c., (including H. M.'s Special Service, 11,953 <i>l.</i> 7 <i>s.</i>), out of 4½ per cent. Duty	-	-	-	-	-	-	24,868	7	-
Expenses of Exchequer Bills	-	-	-	-	-	-	2,043	7	4
Miscellaneous Supply Grants (68,899 <i>l.</i> 15 <i>s.</i> 9 <i>d.</i>):	-	-	-	-	-	-	-	-	-
Civil Establishment of Georgia	-	-	-	-	-	-	4,136	-	-
Settlement of Nova Scotia	-	-	-	-	-	-	10,263	15	9
Foundling Hospital	-	-	-	-	-	-	30,000	-	-
East India Company, towards a Military Force in their Settlements	-	-	-	-	-	-	20,000	-	-
For Paving Streets in Westminster	-	-	-	-	-	-	4,500	-	-
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	1,056,192	9	1
ARMY SERVICES (including Subsidies)	-	-	-	-	-	-	4,067,118	-	5
NAVY SERVICES (including 3,483,553 <i>l.</i> 11 <i>s.</i> 10 <i>d.</i> Navy Bills, &c., funded per 3 Geo. 3, c. 9)	-	-	-	-	-	-	7,464,145	1	1
ORDNANCE SERVICES	-	-	-	-	-	-	470,206	18	9
TOTAL EXPENDITURE	-	-	-	-	-	-	17,723,407	7	11
Issued to pay off Principal of Exchequer Bills (Supply)	-	-	£. 1,500,000	-	-	-	-	-	-
" " " in anticipation of Malt	-	-	-	-	-	-	3,931,513	9	5
" " " Duty and Land Tax	-	-	2,431,513	9	5	-	-	-	-
" Loans in anticipation of Duties, &c.	-	-	-	-	-	-	462,222	10	-
TOTAL applied to REDUCTION of DEBT	-	-	-	-	-	-	4,393,735	19	5
ANCES in the Exchequer on 10th October 1763	-	-	-	-	-	-	2,698,875	12	3
	-	-	-	-	-	£.	24,816,018	19	7

(3 & 4 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1763 - - - - -	-	-	-	2,698,875	12	
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :						
Customs - - - - -	2,281,537	19	-			
Excise - - - - -	5,026,849	-	4			
Stamps - - - - -	301,534	1	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,316,469	17	3			
Post Office - - - - -	122,295	17	7			
Crown Lands - - - - -	9,859	13	4			
Miscellaneous, viz. :						
First Fruits and Tenths - - - - -	16,097	13	3			
Small Branches of the Hereditary Revenue - - - - -	3,824	7	1			
Revenue of Gibraltar - - - - -	4,000	-	-			
Revenue of Guadaloupe - - - - -	8,181	4	-			
Imprest Money repaid - - - - -	20,000	-	-			
Money received from the Bank of England, on the extension of their Charter - - - - -	110,000	-	-			
				162,103	4	4
TOTAL NET INCOME - - - - -				10,220,649	13	-
OTHER RECEIPTS, viz. :						
Raised by Contributions for Annuities, at 4 <i>l.</i> per cent., from 5 April 1763, to complete 3,500,000 <i>l.</i> , pro anno 1763, per 3 Geo. 3, c. 12 - - -	830,000	-	-			
„ by Issue of Exchequer Bills (Supply) - - - - -	3,110,600	-	-			
„ „ „ in anticipation of Malt Duty and Land Tax, 1,659,721 16 9						
				4,770,321	16	9
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				5,600,321	16	9
				£.	18,519,847	2 -

nto and Issues from the Exchequer, &c., in the Year ended 10th October 1764.

(3 & 4 Geo. III.)

			£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:								
Interest of Funded Debt	-	-	-	-	-	4,148,867	5	1
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	473,884	13	3
Management of Funded Debt	-	-	-	-	-	81,009	3	-
Interest and Circulation of Exchequer Bills, on Malt Duty, and Land Tax	-	-	-	-	-	170,667	11	6
Discount for prompt Payment and Charges of Receiving Loan, 1763, and of Managing Lotteries	-	-	-	-	-	12,755	18	1
TOTAL INTEREST, &c., of PUBLIC DEBT			-	-	-	4,887,184	10	11
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse	-	-	36,000	-	-			
H. M.'s Household	-	-	194,652	18	3			
Works	-	-	38,908	-	2			
Annuities and Pensions out of Civil List, viz.:								
The Queen	-	£. 62,500	-	-	-	276,639	7	11
Princess Dowager of Wales	-	62,500	-	-	-			
Duke of Cumberland	-	15,000	-	-	-			
Duke of York	-	15,000	-	-	-			
Princess Amalie	-	15,000	-	-	-			
			Princes William Henry and Henry Frederick	-	£. 10,000			
			Late Queen's Servants	-	4,669	14	6	
			Other Civil List Pensions paid at Exchequer	-	36,706	18	8	
			Paid by Paymaster of Pensions	55,262	14	9		
Royal Bounty	-	-	-	-	-	8,680	-	-
Secret Service	-	-	-	-	-	10,706	11	6
Special Service	-	-	-	-	-	20,566	17	6
Fees and Salaries	-	-	-	-	-	112,226	11	4
British Ministers Abroad	-	-	-	-	-	82,424	13	1
Contingent and Miscellaneous Charges, Civil List (See Note, p. 147)	-	-	-	-	-	84,322	4	7
TOTAL Civil List			-	-	-	865,127	4	4
Pensions granted by Parliament, viz.:								
Duke of Cumberland (per 19 Geo. 2, c. 29)	-	£. 25,000	-	-	-	30,550	-	-
Arthur Onslow, Esq. (per 2 Geo. 3, c. 33)	-	-	-	-	3,000			
Late Officers of Wine Licenses (per 30 Geo. 2 c. 19)	-	-	-	-	2,550			
Salaries and Allowances:								
Mint	-	-	-	-	12,616	18	10	
South Sea Company for passing their Accounts of Annuities, 1751	-	-	-	-	1,043	8	-	
Courts of Justice:								
Clerk of the Hanaper in the Court of Chancery	-	-	-	-	3,000	-	-	
Sheriffs of England and Wales for passing their Accounts	-	-	-	-	4,000	-	-	
Augmentation of the Salaries of the Judges	-	-	-	-	7,506	19	11	
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	16,000	-	-	
Ancient Pensions out of Excise and Post Office Hereditary Revenues	-	-	-	-	29,950	-	-	
Salaries in West Indies, &c., (including H. M.'s Special Service, 29,220 <i>l.</i>) out of 4½ per cent. Duty	-	-	-	-	44,573	13	7	
Salaries in West Indies, &c., and other Colonial Services, out of Colonial Customs, per 4 Geo. 3, c. 15	-	-	-	-	4,884	19	1	
Expenses of Exchequer Bills	-	-	-	-	1,583	18	4	
Miscellaneous Supply Grants (116,302 <i>l.</i> 15 <i>s.</i> 7 <i>d.</i>):								
Civil Establishment of Georgia	-	-	-	-	4,031	8	8	
" " East and West Florida	-	-	-	-	11,400	-	-	
" " Nova Scotia	-	-	-	-	5,703	14	11	
General Survey of H. M.'s Dominions in North America	-	-	-	-	1,117	12		
Expedition to Senegal	-	-	-	-	7,000	-	-	
Foundling Hospital	-	-	-	-	35,050	-	-	
British Museum	-	-	-	-	2,000	-	-	
Paving the Streets in Westminster	-	-	-	-	7,500	-	-	
Towards Plan of Supplying Westminster, &c., with Fish	-	-	-	-	2,500	-	-	
In part of 80,000 <i>l.</i> , Marriage Portion of Princess Augusta	-	-	-	-	40,000	-	-	
TOTAL CIVIL GOVERNMENT			-	-	-	1,137,139	17	8
ARMY SERVICES (including Subsidies)			-	-	-	2,233,551	17	8
NAVY SERVICES			-	-	-	2,149,693	7	5
ORDNANCE SERVICES			-	-	-	278,678	8	9
			-	-	-	4,661,923	13	10
TOTAL EXPENDITURE			-	-	-	10,686,248	2	5
Issued to pay off Principal of Exchequer Bills (Supply)			£. 1,995,000	-	-	4,823,358	19	7
" " " in anticipation of Malt Duty and Land Tax			2,828,358	19	7			
" " Loans in anticipation of Duties			-	-	-	630,000	-	-
TOTAL applied to CREATION of DEBT			-	-	-	5,453,358	19	7
BALANCES in the Exchequer on 10th October 1764			-	-	-	2,380,240	-	-
			-	-	-	£. 18,519,847	2	-

(4 & 5 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1764 - - - - -	-	-	-	2,380,240	-	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,323,834	3	4			
Excise - - - - -	4,934,975	12	5			
Stamps - - - - -	302,321	17	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,242,518	9	9			
Post Office - - - - -	165,100	-	-			
Crown Lands - - - - -	15,196	8	4			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	16,844	19	6			
Other small Branches of the Hereditary Revenue - - - - -	4,947	19	8			
Revenue of Gibraltar - - - - -	3,734	3	2			
Revenue of Guadaloupe - - - - -	11,300	-	-			
Imprest Money repaid - - - - -	5,785	10	2			
Money received under a Convention for the Maintenance of French Prisoners - - - - -	242,000	-	-			
" " from the Sale of French Prizes taken before the declaration of the late War - - - - -	659,500	-	-			
				943,612	12	6
TOTAL NET INCOME - - - - -				10,927,559	4	4
OTHER RECEIPTS, viz.:						
Navy, Victualling, and Transport Bills, subscribed and funded, in part of 1,500,000 <i>l.</i> , per 5 Geo. 3, c. 23 - - - - -	1,367,669	16	9			
Raised by Contributions in Money, to complete 1,500,000 <i>l.</i> , as above, per 5 Geo. 3, c. 23, viz.:						
For Annuities, at 3 <i>l.</i> per cent, from 5th April 1765, including						
Lottery - - - - -	£.1,482,000					
Tontine Annuities, at 3 <i>l.</i> per cent., with benefit of survivorship	18,000			132,330	3	3
	£.1,500,000					
BY CREATION of FUNDED DEBT - - - - -	1,500,000	-	-			
Raised by Issue of Exchequer Bills, Supply - - - - -	£. 633,900	-	-			
" " " in anticipation of Malt Duty and Land Tax	3,342,762	5	-			
				3,976,662	5	-
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				5,476,662	5	-
	£.			18,784,461	9	4

nto and Issues from the Exchequer, &c., in the Year ended 10th October 1765.

(4 & 5 Geo. III.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :						£.	s.	d.	£.	s.	d.
Interest of Funded Debt - - - - -						-	-	-	4,147,170	1	6
Annuities for Lives and Terms of Years, including Long Annuities - - - - -						-	-	-	469,211	18	8
Management of Funded Debt - - - - -						-	-	-	76,899	19	11
Interest and Circulation of Exchequer Bills, Supply - - - - - £. 22,000 - - -						133,823	-	8			
" " " on Malt Duty and Land Tax - 111,823 - 8											
Interest of Loans in anticipation of Duties, &c. - - - - -						-	-	4	16	8	
Charges of Managing Lotteries - - - - -						-	-	-	133,827	17	4
						-	-	-	1,100	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -						-	-	-	4,828,209	17	5
CIVIL GOVERNMENT, viz. :											
H. M.'s Privy Purse - - - - -						36,000	-	-			
H. M.'s Household - - - - -						184,113	12	11			
Works - - - - -						35,730	17	4			
Annuities and Pensions out of Civil List, viz. :											
The Queen - - - £. 50,000 - - -						228,965	16	10			
Princess Dowager of Wales 57,500 - - -											
Duke of Cumberland - 15,000 - - -											
Duke of York - 9,000 - - -											
Princess Amalie - 12,000 - - -											
Princes William Henry and Henry Frederick - - - £. 6,000 - - -											
Late Queen's Servants - - - 3,185 5 10											
Other Civil List Pensions paid at Exchequer - - - 34,446 15 11											
Paid by Paymaster of Pensions 41,833 15 1											
Royal Bounty - - - - -						8,547	-	-			
Secret Service - - - - -						20,896	12	-			
Special Service - - - - -						12,631	14	6			
Fees and Salaries - - - - -						104,168	8	9			
British Ministers Abroad - - - - -						85,868	-	10			
Contingent and Miscellaneous Charges, Civil List. (See Note, p. 147) - - -						89,136	4	-			
TOTAL Civil List - - - - -						806,058	7	2			
Pensions granted by Parliament :											
Duke of Cumberland, per 19 Geo. 2, c. 29 - - - £. 25,000 - - -						30,508	6	8			
Arthur Onslow, esq., per 2 Geo. 3, c. 33 - - - 3,000 - - -											
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19 - - - 2,508 6 8											
Salaries and Allowances :—Mint - - - - -						14,458	19	11			
Courts of Justice :											
Clerk of the Hanaper in the Court of Chancery - - - 3,000 - - -						13,577	14	8			
Sheriffs of England and Wales, for passing their Accounts 4,000 - - -											
Augmentation of the Salaries of the Judges - - - 6,577 14 8											
Queen Anne's Bounty, for Augmentation of Poor Livings - - - - -						16,300	-	-			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues - - - - -						27,700	-	-			
Salaries in West Indies, and Pensions, (including 7,448 l. 5 s. 6 d. to H. R. H. the Duke of Gloucester, on 12,000 l. a year), out of 4½ per cent. Duty - - - - -						20,911	-	5			
Salaries in West Indies and other Colonial Services, out of Colonial Customs, per 4 Geo. 3, c. 15 - - - - -						3,125	9	10			
For Expenses of sending Provisions to Portugal after the Earthquake - - - - -						980	1	6			
Expenses of Exchequer Bills - - - - -						1,164	-	4			
Miscellaneous Supply Grants (114,927 l. 15 s. 11 d.) :											
Civil Establishment of Georgia - - - - -						3,966	-	-			
" " Nova Scotia - - - - -						11,911	14	11			
" " East and West Florida - - - - -						10,400	-	-			
General Survey of H. M.'s Dominions in North America - - - - -						2,302	11	-			
Foundling Hospital - - - - -						41,347	10	-			
Lighting Streets in Westminster - - - - -						5,000	-	-			
To complete 80,000 l., Marriage Portion of the Princess Augusta - - - - -						40,000	-	-			
TOTAL CIVIL GOVERNMENT - - - - -									1,049,711	16	5
ARMY SERVICES (including Subsidies) - - - - -						2,702,438	3	4			
NAVY SERVICES (including 1,367,669 l. 16 s. 7 d., Navy Bills, &c. funded, per 5 Geo. 3, c. 23) - - - - -						3,154,174	7	11			
ORDNANCE SERVICES - - - - -						282,039	16	7			
									6,138,652	7	10
TOTAL EXPENDITURE - - - - -						-	-	-	12,016,574	1	8
Issued to pay off Principal of Exchequer Bills, Supply - - - £. 1,730,000 - - -						4,373,398	17	9			
" " " in anticipation of Malt Duty and Land Tax - 2,643,398 17 9											
" " " Loans in anticipation of Duties, &c. - - - - - 100 - - -											
TOTAL applied to REDUCTION of DEBT - - - - -									4,373,498	17	9
BALANCES in the Exchequer on 10th October 1765 - - - - -						-	-	-	2,394,388	9	11
						£.			18,784,461	9	4

(5 & 6 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1765 - - - - -	-	-	-	2,394,388	9	11
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,514,040	19	-			
Excise - - - - -	4,878,773	10	11			
Stamps - - - - -	307,990	12	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,224,711	17	9			
Post Office - - - - -	157,100	-	-			
Crown Lands - - - - -	13,172	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,623	5	3			
Other small Branches of the Hereditary Revenue - -	2,623	6	7			
Revenue of Gibraltar - - - - -	5,069	18	8			
Money received from Ann Honest, for Conscience sake -	1	1	-			
" " from a Person unknown, towards discharging the National Debt - - - - -	600	-	-			
" " under a Convention for the Maintenance of French Prisoners - - - - -	156,500	-	-			
				180,417	11	6
TOTAL NET INCOME - - - - -				10,276,207	5	5
OTHER RECEIPTS, viz:						
Raised by Contributions for Annuities, at 3 l. per cent., from 5th January 1766, and for a Lottery, in part of 1,500,000 l., anno 1766, per 6 Geo. 3, c. 39 - - - - -	1,380,000	-	-			
" by Issue of Exchequer Bills (Supply) - - - - -	1,686,700	-	-			
" " " in anticipation of Malt Duty and Land Tax - - - - -	2,745,897	4	9			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -	4,432,597	4	9	5,812,597	4	9
	£.			18,483,193	-	1

into and Issues from the Exchequer, &c., in the Year ended 10th October 1766.

(5 & 6 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	-	3,961,136	16	3
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	472,419	15	8
Management of Funded Debt	-	-	-	-	-	-	84,961	2	4
Interest and Circulation of Exchequer Bills, Supply	-	-	-	65,763	8	4			
" " " on Malt Duty and Land Tax	-	-	-	90,785	17	-			
Charges of Receiving and Managing Lotteries	-	-	-	-	-	-	156,549	5	4
	-	-	-	-	-	-	11,189	15	3
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	4,686,256	14	10
CIVIL GOVERNMENT, viz.:									
H. M.'s Privy Purse	-	-	-	48,000	-	-			
H. M.'s Household	-	-	-	173,920	3	4			
Works	-	-	-	37,799	3	11			
Annuities and Pensions out of Civil List viz.:									
The Queen	-	-	£. 37,500	-	-	-	219,286	16	5
Princess Dowager of Wales	60,000	-	-	-	-	-			
Duke of York	12,000	-	-	-	-	-			
Princess Amalie	12,000	-	-	-	-	-			
Princes William Henry and Henry Frederick	-	-	-	8,000	-	-			
Late Queen's Servants	-	-	-	4,496	16	-			
Other Civil List Pensions paid at Exchequer	-	-	-	30,211	4	8			
Paid by Paymaster of Pensions,	-	-	-	55,078	15	9			
Duke of Gloucester, as of H. M.'s Free Gift, out of Revenues of Gibraltar and Guadaloupe	-	-	-	20,000	-	-			
Royal Bounty	-	-	-	6,880	-	-			
Secret Service	-	-	-	25,491	7	1			
Special Service, out of Revenues of Gibraltar and Guadaloupe	-	-	-	10,003	11	6			
Fees and Salaries	-	-	-	99,395	9	-			
British Ministers Abroad	-	-	-	74,333	7	5			
Contingent and Miscellaneous Charges, Civil List. (See Note, p. 147)	-	-	-	99,929	4	9			
TOTAL Civil List				815,039	3	5			
Pensions Granted by Parliament:									
Duke of Cumberland, on 25,000 l. per annum, per 19 Geo. 2, c. 29	-	-	-	6,250	-	-	11,300	-	-
Arthur Onslow, esq., per 2 Geo. 3, c. 33	-	-	-	3,000	-	-			
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-	-	-	2,050	-	-			
Salaries and Allowances:									
Mint	-	-	-	12,603	13	2	43,490	10	-
Bank of England, for Fees on passing their Accounts of Annuities	-	-	-	30,886	16	10			
Court of Justice:									
Clerk of the Hanaper in the Court of Chancery	-	-	-	1,500	-	-	13,220	16	5
Sheriffs of England and Wales, for passing their Accounts	-	-	-	4,000	-	-			
Augmentation of the Salaries of the Judges	-	-	-	7,720	16	5			
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	15,500	-	-			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	27,700	-	-			
Salaries in West Indies, Pensions, &c. (including the Duke of Gloucester, 12,000 l.; and H. M.'s Special Service, 14,823 l. 7 s.), out of 4½ per cent. Duty	-	-	-	41,715	13	10			
Salaries in Province of Quebec, and Hire of Negroes in Tobago, out of Colonial Customs, per 4 Geo. 3, c. 15	-	-	-	9,834	2	7			
Expenses in carrying out the Stamp Act for America, out of Sinking Fund	-	-	-	6,837	-	8			
Expenses of Exchequer Bills	-	-	-	1,480	2	1			
Miscellaneous Supply Grants (82,720 l.)									
Civil Establishment of Georgia	-	-	-	2,986	-	-			
" " Nova Scotia	-	-	-	10,874	16	-			
" " East and West Florida	-	-	-	7,350	-	-			
" " Senegambia	-	-	-	8,000	-	-			
General Survey of H. M.'s Dominions in North America	-	-	-	1,784	4	-			
Foundling Hospital	-	-	-	42,725	-	-			
British Museum	-	-	-	2,000	-	-			
Improving London Bridge	-	-	-	7,000	-	-			
TOTAL CIVIL GOVERNMENT							1,038,837	9	-
ARMY SERVICES (including Subsidies)				1,815,321	1	9			
NAVY SERVICES				2,467,187	4	8			
ORDNANCE SERVICES				276,061	6	2			
							4,558,569	12	7
TOTAL EXPENDITURE				-	-	-	10,313,663	16	5
Issued to pay off one-fourth of 3,483,553 l. 1 s. 10 d., 4 l. per cent. Stock, created by funding Navy Bills, &c., anno 1763				870,888	5	6			
" " Principal of Exchequer Bills, Supply	-	-	£. 1,800,000	-	-	-			
" " " " in anticipation of Malt Duty and Land Tax	-	-	2,692,084	7	7				
				4,492,084	7	7			
TOTAL applied to REDUCTION of DEBT							5,362,972	13	1
BALANCES in the Exchequer on 10th October 1766							2,806,556	10	7
							£.	18,483,193	- 1

(6 & 7 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1766 - - - - -	-	-	-	2,806,556	10	7
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz :						
Customs - - - - -	2,459,817	16	5			
Excise - - - - -	4,521,418	10	9			
Stamps (including Stamp Duties in British Colonies, per 5 Geo. 3, c. 12; 3,000 <i>l.</i>)	309,705	16	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	2,173,719	14	-			
Post Office - - - - -	160,100	-	-			
Crown Lands - - - - -	7,836	13	4			
Miscellaneous, viz :	£.	s.	d.			
First Fruits and Tenths - - - - -	15,315	2	7			
Other small Branches of the Hereditary Revenue - -	2,800	1	8			
Militia Fines - - - - -	2,800	-	-			
Money received under a Convention for the Maintenance of French Prisoners - - - - -	181,000	-	-			
„ „ from the Sale of French Prizes taken before the Declaration of the late War - -	28,000	-	-			
„ „ from the Sale of Lands in the ceded Islands in the West Indies - - - - -	5,000	-	-			
				234,915	4	3
TOTAL NET INCOME - - - - -						9,867,513 15 5
OTHER RECEIPTS, viz :						
Raised by Contributions for Annuities, at 3 <i>l.</i> per cent., from 5th January 1766, and for a Lottery, to complete 1,500,000 <i>l.</i> , anno 1766, per 6 Geo. 3, c. 39	120,000	-	-			
„ by Contributions, to Annuities at 3 <i>l.</i> per cent., from 5th January 1767, and for a Lottery, in part of 1,500,000 <i>l.</i> , anno 1767, per 7 Geo. 3, c. 24 - - - - -	1,440,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - -	1,560,000	-	-			
„ by Issue of Exchequer Bills, Supply - - - £. 1,432,500 - -						
„ „ „ in anticipation of Malt Duty and Land Tax - 2,254,976 15 6						
				3,687,476	15	6
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -						5,247,476 15 6
	£.					17,921,547 1 6

into and Issues from the Exchequer, &c., in the Year ended 10th October 1767.

(6 & 7 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	-	-	-	4,191,551	4	4
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	-	-	562,921	15	7
Management of Funded Debt	-	-	-	-	-	-	-	-	82,582	6	2
Interest and Circulation of Exchequer Bills, Supply	-	-	-	-	-	43,131	2	4			
" " " on Malt Duty and Land Tax	-	-	-	-	-	121,342	8	2			
Discount for prompt Payment of Loan, 1766, and Charges of receiving Loans, 1765 and 1766, and of managing Lotteries	-	-	-	-	-	-	-	-	164,473	10	6
	-	-	-	-	-	-	-	-	18,952	4	6
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	5,020,481	1	1
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse	-	-	-	-	-	48,000	-	-			
H. M.'s Household Works	-	-	-	-	-	197,588	15	1			
	-	-	-	-	-	50,878	1	8			
Annuities and Pensions out of Civil List, viz.:											
The Queen	-	£. 50,000	-	Late Queen's Servants	-	£. 4,247	4	7	214,016	14	1
Princess Dowager	-	60,000	-	Other Civil List Pensions paid at Exchequer	-	26,695	-	10			
Duke of York	-	10,500	-								
Duke of Cumberland	-	8,750	-	Paid by Paymaster of Pensions	-	41,824	8	8			
Princess Amalie	-	12,000	-								
Royal Bounty	-	-	-	-	-	7,082	13	-			
Secret Service	-	-	-	-	-	25,920	7	11			
Fees and Salaries	-	-	-	-	-	112,193	16	1			
British Ministers Abroad	-	-	-	-	-	64,031	6	3			
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	-	-	-	-	-	92,925	17	8			
TOTAL Civil List						812,637	11	9			
Pensions Granted by Parliament:											
The Dukes of York, Gloucester, and Cumberland, on 8,000 l. a year each, from 5th January 1767, per 7 Geo. 3, c. 19						12,000	-	-	17,045	-	-
A. Onslow, Esq., per 2 Geo. 3, c. 33						3,000	-	-			
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19						2,045	-	-			
Salaries and Allowances:											
Mint	-	-	-	-	-	7,475	11	6	8,520	10	8
South Sea Company, for passing their Accounts of Annuities, 1751	-	-	-	-	-	1,044	19	2			
Courts of Justice:											
Clerk of the Hanaper in the Court of Chancery	-	-	-	-	-	4,500	-	-	17,431	18	3
Sheriffs of England and Wales, for passing their Accounts	-	-	-	-	-	4,000	-	-			
Augmentation of the Salaries of the Judges	-	-	-	-	-	8,931	18	3			
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	-	15,200	-	-			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	27,700	-	-			
Salaries in West Indies, and Pensions, including the Duke of Gloucester, 9,000 l.; and H. M.'s Special Service, 5,000 l., out of 4 ½ per cent. Duty	-	-	-	-	-	31,211	5	7			
Hire and Victualling of Negroes employed for the Public Service in the West Indies, out of Colonial Customs, per 4 Geo. 3, c. 15	-	-	-	-	-	8,345	4	8			
Expenses of Exchequer Bills	-	-	-	-	-	1,086	-	5			
Miscellaneous Supply Grants (83,145 l. 5 s. 5 d.):											
Civil Establishment of Georgia	-	-	-	-	-	4,986	-	-			
" " Nova Scotia	-	-	-	-	-	7,557	11	5			
" " East and West Florida	-	-	-	-	-	12,750	-	-			
" " Senegambia	-	-	-	-	-	5,550	-	-			
General Survey of H. M.'s Dominions in North America	-	-	-	-	-	1,601	14	-			
Foundling Hospital	-	-	-	-	-	10,000	-	-			
Marriage Portion of Princess Caroline Matilda (Queen of Denmark)	-	-	-	-	-	40,000	-	-			
Dr. P. Swinton, Damages to his Estate in Chester, during the late Rebellion	-	-	-	-	-	700	-	-			
TOTAL CIVIL GOVERNMENT									1,022,322	16	9
ARMY SERVICES						1,695,589	16	1			
NAVY SERVICES						1,657,416	6	3			
ORDNANCE SERVICES						242,719	5	8			
TOTAL EXPENDITURE									3,595,725	8	-
Issued to pay off further part of 3,483,553 l. 1 s. 10 d., 4 l. per cent. Stock, created by funding Navy, &c. Bills, anno 1763						870,888	5	5			
" " Principal and Arrears of Interest of Bankers' Annuities	-	-	-	-	-	68	4	-			
" " Principal of Exchequer Bills, Supply, including 1,000,000 l. exchanged for New Bills	-	-	-	-	-	1,800,000	-	-			
" " Principal of Exchequer Bills, in anticipation of Malt Duty and Land Tax	-	-	-	-	-	2,634,678	6	6			
TOTAL applied to REDUCTION of DEBT						4,434,678	6	6			
BALANCES in the Exchequer on 10th October 1767									5,305,634	15	11
									2,977,382	19	9
						£.			17,921,547	1	6

(7 & 8 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1767	-	-	-	2,977,882	19	9
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	2,452,876	8	5			
Excise	4,746,462	-	5			
Stamps (including Stamp Duties in British Colonies, per 5 Geo. 3, c. 12; 1,000 l.)	322,267	15	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,895,489	14	9			
Post Office	165,100	-	-			
Crown Lands	6,051	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths	14,131	12	3			
Other small Branches of the Hereditary Revenue	3,271	7	1			
Revenue of Gibraltar	360	9	10			
Ditto - Guadeloupe	783	13	1			
Militia Fines	4,497	10	1			
Imprest Money repaid	3,849	6	6			
Money received under a Convention for the Maintenance of French Prisoners	90,500	-	-			
„ from the Sale of Lands in the ceded Islands in the West Indies	25,000	-	-			
„ from the East India Company, per 7 Geo. 3, c. 57, for payment of 400,000 l. a year for two years, for their Territorial Acquisitions and Revenue	400,000	-	-	542,393	18	10
TOTAL NET INCOME						10,130,641 10 10
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, at 3 l. per cent., from 5th January 1767, and for a Lottery, to complete 1,500,000 l., pro anno 1767, per 7 Geo. 3, c. 24	60,000	-	-			
„ by Contributions to Annuities, at 3 l. per cent., from 5th January 1768, and for a Lottery, in part of 1,900,000 l., pro anno 1768, per 8 Geo. 3, c. 31	1,780,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT	1,840,000	-	-			
Raised by Issue of Exchequer Bills (Supply)	2,980,000	-	-			
„ „ „ „ in anticipation of Malt Duty and Land Tax	2,583,057	3	8	5,563,057	3	8
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT						7,403,057 3 8
				£.		20,511,081 14 3

into and Issues from the Exchequer, &c., in the Year ended 10th October 1768.

(7 & 8 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.						
Interest of Funded Debt	-	-	-	-	-	-	4,217,050	18	8						
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	463,101	1	5						
Management of Funded Debt	-	-	-	-	-	-	81,708	8	6						
Interest and Circulation of Exchequer Bills, Supply	-	-	-	-	-	41,250	7	7	}	130,494	5	5			
Ditto - ditto - ditto on Malt Duty and Land Tax	-	-	-	-	-	89,243	17	10							
Discount for prompt Payment, Charges of receiving Loan, 1767, and Expenses of Managing Lotteries	-	-	-	-	-	-	-	-	-	18,848	17	10			
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	4,911,203	11	10						
CIVIL GOVERNMENT, viz.:															
H. M.'s Privy Purse	-	-	-	-	-	-	48,000	-	-						
H. M.'s Household Works	-	-	-	-	-	-	183,179	16	10						
Annuities and Pensions out of Civil List, viz.:							29,138	5	8						
The Queen	-	£. 50,000	-	-	-	Late Queen's Servants	-	£. 3,121	4	6	}	208,305	10	-	
Princess Dowager of Wales	-	60,000	-	-	-	Other Civil List Pensions	-	-	-	-					
Duke of York (late)	-	1,716	9	11	-	paid at Exchequer	-	30,386	17	-					
Duke of Cumberland	-	9,000	-	-	-	Paid by Paymaster of Pensions	-	-	-	-					
Princess Amalie	-	12,000	-	-	-	-	-	42,080	18	7					
Royal Bounty	-	-	-	-	-	-	-	7,058	5	1					
Secret Service	-	-	-	-	-	-	-	36,169	-	1					
Fees and Salaries	-	-	-	-	-	-	-	100,600	14	1					
British Ministers Abroad	-	-	-	-	-	-	-	89,659	9	10					
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	-	-	-	-	-	-	-	104,908	14	7					
TOTAL Civil List				-	-	-	807,019	16	2						
Pensions Granted by Parliament:															
Dukes of Gloucester and Cumberland, on their Annuities of 8,000 l. each, per 7 Geo. 3, c. 19	-	-	-	-	-	16,000	-	-	-	}	21,055	-	-		
A. Onslow, Esq., per 2 Geo. 3, c. 33	-	-	-	-	-	3,000	-	-	-						
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-	-	-	-	-	2,055	-	-	-						
Salaries and Allowances:															
Mint	-	-	-	-	-	16,764	4	-	-	}	34,065	-	6		
Bank of England, for passing their Accounts of Annuities	-	-	-	-	-	17,300	16	6	-						
Courts of Justice:															
Sheriffs of England and Wales, for passing their Accounts	-	-	-	-	-	4,000	-	-	-	}	14,428	13	-		
Clerk of the Hanaper in the Court of Chancery	-	-	-	-	-	1,500	-	-	-						
Augmentation of the Salaries of the Judges	-	-	-	-	-	8,928	13	-	-						
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	-	-	-	14,000	-	-					
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	-	-	25,450	-	-					
Salaries in West Indies, and Pensions, including Duke of Gloucester, 9,000 l.; and H. M.'s Special Service, 4,213 l. 5 s., out of 4½ per cent. Duty	-	-	-	-	-	-	-	30,601	7	8					
Hire of Negroes in West Indies, 1,182 l. 10 s. 9 d.; and Civil Establishment, Quebec, 2,174 l. 19 s. 2 d., out of 4½ per cent. Duty	-	-	-	-	-	-	-	3,357	9	11					
Hire of Negroes in West India Islands, 2,680 l. 3 s. 8 d., and Civil Establishment, Quebec, 6,722 l. 11 s. 9 d., and H. M.'s Special Service in West India Islands, 1,879 l. 17 s. 6 d., out of Colonial Customs, per 4 Geo. 3, c. 15	-	-	-	-	-	-	-	11,282	12	11					
Expenses of Exchequer Bills	-	-	-	-	-	-	-	893	9	11					
Miscellaneous Supply Grants (73,667 l. 15 s. 11 d.):															
Civil Establishment of Georgia	-	-	-	-	-	-	-	3,986	-	-	}	1,035,821	6	-	
" " Nova Scotia	-	-	-	-	-	-	-	3,895	1	11					
" " East and West Florida	-	-	-	-	-	-	-	9,150	-	-					
" " Senegambia	-	-	-	-	-	-	-	7,100	-	-					
General Survey of H. M.'s Dominions in North America	-	-	-	-	-	-	-	2,036	14	-					
Foundling Hospital	-	-	-	-	-	-	-	40,500	-	-					
British Museum	-	-	-	-	-	-	-	2,000	-	-					
More commodious Passage to House of Commons	-	-	-	-	-	-	-	5,000	-	-					
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-	-					
ARMY SERVICES				-	-	-	-	-	-	1,471,932	12	9			
NAVY SERVICES				-	-	-	-	-	-	1,431,493	10	7			
ORDNANCE SERVICES				-	-	-	-	-	-	296,000	-	-			
TOTAL EXPENDITURE				-	-	-	-	-	-	-	-	3,199,426	3	4	
Issued to pay off and to complete 3,483,553 l. 1 s. 10 d., 4 l. per cent. Stock, created by funding Navy, &c. Bills, anno 1763				-	-	-	-	-	-	1,741,776	10	11			
" " in part, 3,500,000 l., 4 l. per cent. Stock, created by Loan, anno 1763, per 3 Geo. 3, c. 12				-	-	-	-	-	-	1,750,000	-	-			
" " Principal of Exchequer Bills, Supply, including 1,000,000 l. exchanged for New Bills - £. 2,600,000				-	-	-	-	-	-	3,491,776	10	11			
" " Principal of Exchequer Bills, in anticipation of Malt Duty and Land Tax				-	-	-	-	-	-	2,442,159	19	3			
TOTAL applied to REDUCTION of DEBT				-	-	-	-	-	-	5,042,159	19	3			
BALANCES in the Exchequer on 10th October 1768				-	-	-	-	-	-	-	-	8,533,936	10	2	
				-	-	-	-	-	-	-	-	2,830,694	2	11	
				-	-	-	-	-	-	-	-	£.	20,511,081	14	3

(8 & 9 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1768 - - - - -	-	-	-	2,830,694	2	11
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,674,793	8	-			
Excise - - - - -	4,960,571	8	4			
Stamps - - - - -	319,869	13	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,814,140	13	2			
Post Office - - - - -	161,850	-	-			
Crown Lands - - - - -	2,107	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,204	18	4			
Small Branches of the Hereditary Revenue - - - - -	3,024	2	7			
Revenue of Gibraltar - - - - -	1,783	18	6			
Militia Fines - - - - -	5,200	-	-			
Imprest Money repaid - - - - -	2,000	-	-			
Money received from a Person unknown, for Conscience sake - - - - -	10	-	-			
„ from the East India Company, per 7 Geo. 3, c. 57, second payment of 400,000 <i>l.</i> a year for two years, for their Territorial Acquisitions and Revenue - - - - -	400,000	-	-			
Lottery, 1769, in part of 780,000 <i>l.</i> , per 9 Geo. 3, c. 33 - - - - -	770,000	-	-			
				1,196,222	19	5
TOTAL NET INCOME - - - - -						
				11,129,555	15	6
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, at 3 <i>l.</i> per cent., from 5th January 1768, and for a Lottery, to complete 1,900,000 <i>l.</i> , pro anno 1768, per 8 Geo. 3, c. 31 - - - - -	120,000	-	-			
	£.	s.	d.			
„ by Issue of Exchequer Bills (Supply) - - - - -	2,218,000	-	-			
„ „ „ „ in anticipation of Malt Duty and Land Tax 2,208,577	7	4		4,426,577	7	4
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -						
				4,546,577	7	4
	£.			18,506,827	5	9

into and Issues from the Exchequer, &c., in the Year ended 10th October 1769.

(8 & 9 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :						£.	s.	d.	£.	s.	d.
Interest of Funded Debt						-	-	-	4,104,797	12	11
Annuities for Lives and Terms of Years, including Long Annuities						-	-	-	465,647	6	5
Management of Funded Debt						-	-	-	86,248	12	4
Interest and Circulation of Exchequer Bills, Supply						41,672	13	4			
" " " on Malt Duty and Land Tax						90,713	10	10			
Discount for Prompt Payment and Charges for receiving Loan, 1768						-	-	-	132,386	4	2
						-	-	-	13,555	16	4
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	4,802,635	12	2
CIVIL GOVERNMENT, viz. :											
H. M.'s Privy Purse						48,000	-	-			
H. M.'s Household						364,403	2	5			
Works						62,535	16	3			
Annuities and Pensions out of Civil List, viz. :											
The Queen - £. 50,000											
Princess Dowager of Wales 60,000											
Duke of Cumberland 9,000											
Princess Amalie 9,000											
Late Queen's Servants 5,922 16 7											
Other Civil List Pensions paid at Exchequer - £. 52,490 9 5						297,429	3	-			
Paid by the Paymaster of Pensions - 111,015 17 -											
Royal Bounty						6,370	-	3			
Secret Service						71,660	19	2			
Fees and Salaries						153,168	9	3			
British Ministers Abroad						143,127	1	9			
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)						121,009	16	-			
TOTAL Civil List (including 463,197 £. 16 s. out of Grant for Civil List Debts)						1,267,704	8	1			
Pensions Granted by Parliament:											
Duke of Gloucester, per 7 Geo. 3, c. 19 - 8,000 - -						20,610	6	11			
Duke of Cumberland, per 7 Geo. 3, c. 19 - 8,000 - -											
Arthur Onslow, esq., per 2 Geo. 3, c. 33 - 3,000 - -											
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19 - 1,610 6 11											
Salaries and Allowances:											
Mint Expenses - 14,939 18 3						36,821	19	5			
Bank of England, for passing their Accounts for Annuities, 21,882 1 2											
Courts of Justice:											
Sheriffs of England and Wales, for passing their Accounts - 4,000 - -						14,412	10	-			
Clerk of the Hanaper in the Court of Chancery - 3,000 - -											
Augmentation of the Salaries of the Judges - 7,412 10 -											
Queen Anne's Bounty, for Augmentation of Poor Livings -						14,100	-	-			
Ancient Pensions paid out of Excise and Post Office Hereditary Revenues -						28,450	-	-			
Salaries in West Indies, out of Colonial Customs, per 4 Geo. 3, c. 15 -						1,800	-	-			
Salaries, &c. (including the Duke of Gloucester's Pension, 9,000 £.; and H. M.'s Special Service, 10,528 £. 19 s. 6 d.) out of 4½ per cent. Duty						38,024	6	-			
Expenses of Exchequer Bills -						1,221	2	2			
Miscellaneous Supply Grants (75,197 £. 1 s. 11 d.):											
Civil Establishment of Georgia -						3,086	-	-			
" " Nova Scotia -						4,375	17	11			
" " East Florida -						4,750	-	-			
" " West Florida -						4,800	-	-			
" " Senegambia -						5,550	-	-			
General Survey of H. M.'s Dominions in America -						1,785	4	-			
Levant Company, to assist them in their Trade -						5,000	-	-			
For making a Passage to the House of Commons -						2,000	-	-			
Foundling Hospital -						30,000	-	-			
C. Dingley, for damages to his Wind Sawmill, by Riotous Persons -						2,000	-	-			
Lottery Expenses -						11,850	-	-			
TOTAL CIVIL GOVERNMENT									1,408,341	14	6
ARMY SERVICES -						1,438,257	12	10			
NAVY SERVICES -						1,526,530	7	3			
ORDNANCE SERVICES -						303,383	11	1			
									3,268,221	11	2
TOTAL EXPENDITURE						-	-	-	9,569,198	17	10
Issued to pay off and to complete 3,500,000 £., 4½ per cent. Stock, created in 1763, per 3 Geo. 3, c. 12						1,750,000	-	-			
" " Principal of Exchequer Bills, Supply (including 1,000,000 £. exchanged for New Bills)						2,451,000	-	-			
" " Principal of Exchequer Bills, in anticipation of Malt Duty and Land Tax						2,261,811	13	11			
TOTAL applied to REDUCTION of DEBT									6,462,811	13	11
BALANCES in the Exchequer on 10th October 1769						-	-	-	2,474,816	14	-
						£.			18,506,827	5	9

(9 & 10 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1769	-	-	-	2,474,816	14	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	2,840,982	1	6			
Excise	5,138,756	17	6			
Stamps	336,091	7	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,796,084	8	-			
Post Office	162,300	-	-			
Crown Lands	10,056	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths	13,844	13	-			
Other small Branches of the Hereditary Revenue	3,735	8	4			
Revenue of Gibraltar	1,156	16	-			
Militia Fines	2,601	12	7			
Imprest Money repaid	4,907	7	7			
Money received to replace Payment out of Colonial Customs for Hire, &c. of Negroes in the West Indies	14,875	13	2			
„ under a Convention for Maintenance of French Prisoners	16,990	16	8			
„ from Sale of Lands in the ceded West India Islands	30,500	-	-			
„ from the East India Company, per 7 Geo. 3, c. 57, and 9 Geo. 3, c. 24, for continuing the Payment of 400,000 <i>l.</i> a year for their Territorial Acquisitions and Revenue	400,000	-	-			
Lottery, 1769, to complete 780,000 <i>l.</i> , per 9 Geo. 3, c. 33	10,000	-	-			
Lottery, 1770, in part of 599,704 <i>l.</i> , per 10 Geo. 3, c. 45	589,704	-	-			
	599,704	-	-			
	1,088,316	7	4			
TOTAL NET INCOME				11,372,587	14	9
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills (Supply)	1,733,000	-	-			
„ „ „ in anticipation of Malt Duty and Land Tax	1,621,099	2	1			
TOTAL raised by the CREATION of UNFUNDED DEBT				3,354,099	2	1
	£.			17,201,503	10	10

into and Issues from the Exchequer, &c., in the Year ended 10th October 1770.

(9 & 10 Geo. III.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.	
Interest of Funded Debt						-	-	-	4,154,228	13	7	
Annuities for Lives and Terms of Years (including Long Annuities)						-	-	-	463,433	15	4	
Management of Funded Debt						-	-	-	82,044	11	9	
Interest and Circulation of Exchequer Bills (Supply)						40,526	6	5				
" " " charged on Malt Duty and Land Tax						95,870	7	8				
									136,396	14	1	
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	4,836,103	14	9	
CIVIL GOVERNMENT, viz.:												
H. M.'s Privy Purse						48,000	-	-				
H. M.'s Household						197,576	13	2				
Works						35,701	15	2				
Annuities and Pensions out of Civil List, viz.:												
The Queen - £. 62,500												
Princess Dowager of Wales - 60,000												
Duke of Cumberland - 9,000												
Princess Amalie - 12,000												
Late Queen's Servants - £. 3,004						8	7					
Other Civil List Pensions												
paid at Exchequer - 35,498						3	1		229,262	17	2	
Paid by Paymaster of Pensions 47,260						5	6					
Royal Bounty						8,726	7	6				
Secret Service						52,245	10	-				
Fees and Salaries						121,094	12	11				
British Ministers Abroad						86,643	19	10				
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)						118,936	2	5				
TOTAL Civil List (including 50,313 l. 4 s. to complete Grant for Civil List Debts)						898,187	18	2				
Pensions granted by Parliament:												
Duke of Gloucester (per 7 Geo. 3, c. 19) - £. 8,000												
Duke of Cumberland (per 7 Geo. 3, c. 19) - 8,000									21,000	-	-	
Arthur Onslow, Esq. (per 2 Geo. 3, c. 33) - 3,000												
Late Officers for Wine Licenses (per 30 Geo. 2, c. 19) - 2,000												
Salaries and Allowances:												
South Sea Company, for passing their Accounts of Annuities £. 1,045						-	6		13,920	3	5	
Mint - 12,875						2	11					
Courts of Justice:												
Sheriffs of England and Wales, for passing their Accounts £. 4,000						-	-		14,247	3	6	
Clerk of the Hanaper in the Court of Chancery - 3,000						-	-					
Augmentation of the Salaries of the Judges - 7,247						3	6					
Queen Anne's Bounty, for Augmentation of Poor Livings						13,800	-	-				
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues						29,200	-	-				
Lottery, 1769:—Discount and receiving Charges, 2,151 l. 0 s. 10 d.; Prizes, 600,000 l.						602,151	-	10				
Salaries in West Indies, &c., including the Duke of Gloucester's Pension, 9,110 l.; and H. M.'s Special Service, 12,639 l. 15 s. 6 d., out of 4½ per cent. Duty						40,205	-	6				
Salaries in West Indies, &c., out of Colonial Customs (per 4 Geo. 3, c. 15)						14,101	10	10				
Expenses of Exchequer Bills						1,337	13	4				
Miscellaneous Supply Grants (177,248 l. 0 s. 7 d.):												
Maintenance of British Forts on Coast of Africa						28,000	-	-				
Civil Establishment of Georgia						3,086	-	-				
" " Nova Scotia						4,239	-	5				
" " East and West Florida						9,550	-	-				
" " Senegambia						5,550	-	-				
General Survey of H. M.'s Dominions in America						1,785	4	-				
Barbadoes Harbour, &c.						5,000	-	-				
Levant Company						5,000	-	-				
Roads and Bridges in North Britain						6,998	10	2				
Road at the foot of Penmaenmawr						2,000	-	-				
Making a Passage to the House of Commons						3,000	-	-				
Foundling Hospital						15,439	6	-				
British Museum						2,000	-	-				
Discharging Debts on Forfeited Estates						72,000	-	-				
Lottery Expenses						13,600	-	-				
TOTAL CIVIL GOVERNMENT									1,825,398	11	2	
ARMY SERVICES						1,544,903	18	10				
NAVY SERVICES						2,081,632	10	9				
ORDNANCE SERVICES						236,860	17	-				
									3,862,897	6	7	
TOTAL EXPENDITURE						-	-	-	10,524,399	12	6	
Issued to pay off Principal of Exchequer Bills (Supply), including 1,000,000 l. exchanged for New Bills						1,800,000	-	-				
" " Principal of Exchequer Bills, in anticipation of Malt Duty and Land Tax						2,402,307	2	4				
TOTAL applied to REDUCTION of DEBT									4,202,307	2	4	
BALANCES in the Exchequer on 10th October 1770						-	-	-	2,474,796	16	-	
									£.	17,201,503	10	10

(10 & 11 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1770 - - - - -	-	-	-	2,474,796	16	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,739,256	12	2			
Excise - - - - -	4,842,283	10	2			
Stamps - - - - -	338,902	15	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	1,834,127	14	11			
Post Office - - - - -	153,600	-	-			
Crown Lands - - - - -	7,795	13	4			
Miscellaneous, viz.:-	£.	s.	d.			
First Fruits and Tenths - - - - -	14,719	15	1			
Other small Branches of the Hereditary Revenue - - -	2,878	8	2			
Militia Fines - - - - -	7,650	14	3			
Imprest Money repaid - - - - -	406	3	5			
Money received from Sale of Lands in the ceded West India Islands - - - - -	35,000	-	-			
„ from the East India Company, per Acts 7 Geo. 3, c. 57, and 9 Geo. 3, c. 24 -	400,000	-	-			
Lottery, 1770, to complete 599,704 <i>l.</i> , per 10 Geo. 3, c. 46 - - - - -	£.	s.	d.			
	10,000	-	-			
Lottery, 1771, in part of 650,000 <i>l.</i> , per 11 Geo. 3, c. 47 - - - - -	600,000	-	-			
	610,000	-	-			
				1,070,655	-	11
TOTAL NET INCOME - - - - -				10,986,621	7	4
OTHER RECEIPTS, viz.:-						
Raised by Issue of Exchequer Bills (Supply) - - - - -	1,844,000	-	-			
„ „ „ „ in anticipation of Malt Duty and Land Tax -	2,988,470	3	3			
TOTAL raised by CREATION of UNFUNDED DEBT - - -				4,832,470	3	3
	£.			18,293,888	6	7

into and Issues from the Exchequer, &c., in the Year ended 10th October 1771.

(10 & 11 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	3,973,850	17	-
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	458,358	14	3
Management of Funded Debt	-	-	-	-	-	80,102	10	10
Interest and Circulation of Exchequer Bills, Supply	-	-	36,557	10	7			
" " " on Malt Duty and Land Tax	-	-	61,086	8	2			
Charges of Converting 4l. per cent. Annuities, per 10 Geo. 3, c. 46	-	-	-	-	-	97,648	18	9
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	500	-	-
						4,610,516	-	10
CIVIL GOVERNMENT, viz.:			£.	s.	d.			
H. M.'s Privy Purse	-	-	44,000	-	-			
H. M.'s Household	-	-	174,393	7	-			
Works	-	-	30,523	3	1			
Annuities and Pensions out of Civil List:								
The Queen	£. 50,000	-						
Princess Dowager of Wales	60,000	-						
Duke of Cumberland	9,000	-						
Princess Amalie	12,000	-						
Servants of the late Queen	2,233	6 5						
Other Pensions paid at Exchequer	£. 34,670	14 6						
Pensions paid by Paymaster of Pensions	45,530	14 -				213,434	14	11
Royal Bounty	-	-	7,850	-	-			
Secret Service	-	-	41,973	12	-			
Special Service	-	-	1,059	7	6			
Fees and Salaries	-	-	96,561	6	1			
British Ministers Abroad	-	-	69,794	8	3			
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	-	-	116,384	19	-			
TOTAL Civil List	-	-	795,974	17	10			
Pensions granted by Parliament:								
Duke of Gloucester, per 7 Geo. 3, c. 19	£. 8,000	-						
Duke of Cumberland, per 7 Geo. 3, c. 19	8,000	-						
Arthur Onslow, Esq., per 2 Geo. 3, c. 33	3,000	-						
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	1,371	2 8				20,371	2	8
Salaries and Allowances:								
Mint	£. 13,133	16 -						
Bank of England, for passing their Accounts of Annuities	20,020	1 11				33,153	17	11
Courts of Justice:								
Sheriffs of England and Wales, for passing their Accounts	£. 4,000	-						
Clerk of the Hanaper in the Court of Chancery	3,000	-						
Augmentation of the Salaries of the Judges	7,139	9 2				14,139	9	2
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	14,600	-	-			
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues	-	-	29,200	-	-			
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland	-	-	9,228	8	1			
Salaries in West Indies, &c., including the Duke of Gloucester's Pension, 9,000l.; and H. M.'s Special Service, 25,279l. 13s. 6d., out of 4½ per cent. Duty	-	-	51,584	10	-			
Salaries out of Colonial Customs, per 4 Geo. 3, c. 15	-	-	600	-	-			
Lottery, 1770:—Discount and receiving Charges, 1,567l. 16s. 6d.; and Prizes, 500,000l.	-	-	501,567	16	6			
Expenses of Exchequer Bills	-	-	1,021	4	1			
Miscellaneous Supply Grants:								
Civil Establishment of—								
Georgia	£. 3,086	-						
Nova Scotia	5,796	10 5						
East Florida	4,350	-						
West Florida	6,100	-						
Senegambia	6,336	- 9						
Provisions for Troops in New Hampshire	6,009	13 3						
Surveys in North America	£. 1,885	4 -						
Levant Company	5,000	-						
Roads & Bridges in Scotland	6,928	2 -						
Passage to the House of Commons	2,000	-						
Foundling Hospital	26,500	-						
Westminster Bridge	2,000	-						
Lottery Expenses	12,000	-						
TOTAL CIVIL GOVERNMENT	-	-				1,559,432	16	8
ARMY SERVICES	-	-	1,514,452	9	11			
NAVY SERVICES	-	-	2,060,797	1	10			
ORDNANCE SERVICES	-	-	360,518	2	1			
TOTAL EXPENDITURE	-	-				3,935,767	13	10
						10,105,716	11	4
Issued to pay off Principal of 3½ per cent. Annuities, created per 29 Geo. 2, c. 7			1,500,000	-	-			
" " of Exchequer Bills, Supply (including 1,000,000l. exchanged for New Bills)	-	-	1,800,000	-	-			
" " of Exchequer Bills, in anticipation of Malt Duty and Land Tax	-	-	2,230,663	-	10			
TOTAL applied to REDUCTION of DEBT	-	-				5,530,663	-	10
BALANCES in the Exchequer on 10th October 1771	-	-				2,657,508	14	5
			£.			18,293,888	6	7

(11 & 12 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain* and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1771 - - - - -	-	-	-	2,657,508	14	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,457,383	18	7			
Excise - - - - -	4,995,264	18	4			
Stamps - - - - -	336,376	10	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,092,244	1	5			
Post Office - - - - -	151,600	-	-			
Crown Lands - - - - -	7,469	11	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,375	4	4			
Other small Branches of the Hereditary Revenue - -	2,535	17	1			
Revenue of Gibraltar - - - - -	816	19	8			
Militia Fines - - - - -	4,364	9	9			
Imprest Money repaid - - - - -	6,550	11	-			
Money received from a Person unknown, for Conscience' sake	303	18	-			
„ from Executors of Lady Ann Jekyll, per 12 Geo. 3 - - - - -	2,290	4	10			
„ from the East India Company, per Acts 7 Geo. 3, c. 57, and 9 Geo. 3, c. 24 -	200,000	-	-			
Lottery, 1771, to complete 650,000 <i>l.</i> , per 11 Geo. 3, c. 47 - - - - -	50,000					
Lottery, 1772, in part of 750,000 <i>l.</i> , per 12 Geo. 3, c. 63 - - - - -	710,000					
	760,000	-	-			
	992,217	4	8			
TOTAL NET INCOME - - - - -				11,032,556	4	4
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills, Supply - - - - -	1,752,000	-	-			
„ „ in anticipation of Malt Duty and Land Tax	2,850,439	4	4			
TOTAL raised by CREATION of UNFUNDED DEBT - -				4,602,439	4	4
	£.			18,292,504	3	1

into and Issues from the Exchequer, &c., in the Year ended 10th October 1772.

(11 & 12 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :			£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	4,006,880	12	7
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	458,756	3	4
Management of Funded Debt	-	-	-	-	-	78,572	-	8
Interest and Circulation of Exchequer Bills, Supply	-	-	38,321	1	6	142,114	1	8
" " " on Malt Duty and Land Tax	-	-	103,793	-	2			
TOTAL INTEREST, &c. of PUBLIC DEBT			-	-	-	4,686,272	18	3
CIVIL GOVERNMENT, viz. :			-	-	-	-	-	-
H. M.'s Privy Purse	-	-	48,000	-	-	-	-	-
H. M.'s Household	-	-	190,579	2	5	-	-	-
Works	-	-	40,549	8	2	-	-	-
Annuities and Pensions out of Civil List, viz. :			-	-	-	-	-	-
The Queen	£. 37,500	-	180,251	1	8	6,026	12	6
The Prince of Wales	9,183	2 6						
Princess Dowager of Wales, 17,500	-	-						
Duke of Cumberland	9,000	-						
Princess Amalie	12,000	-	49,332	19	2	914	8	2
Late Queen's and Princess Dowager's Servants	£. 7,397	15 8						
Other Civil List Pensions paid at Exchequer	-	-						
Paid by Paymaster of Pensions	-	-						
Royal Bounty	-	-	6,026	12	6	115,473	2	1
Secret Service	-	-	49,332	19	2	73,573	13	3
Special Service	-	-	914	8	2	92,659	8	6
Fees and Salaries	-	-	115,473	2	1	TOTAL Civil List		
British Ministers Abroad	-	-	73,573	13	3	-	-	-
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	-	-	92,659	8	6	797,359	15	11
Pensions Granted by Parliament :			-	-	-	-	-	-
Duke of Gloucester, per 7 Geo. 3, c. 19	-	-	20,230	-	-	14,466	-	6
Duke of Cumberland, per 7 Geo. 3, c. 19	-	-						
Arthur Onslow, Esq., per 2 Geo. 3, c. 33	-	-						
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-	-						
Salaries and Allowances :—Mint	-	-	-	-	-	14,466	-	6
Courts of Justice :			-	-	-	-	-	-
Sheriffs of England and Wales, for passing their Accounts	£. 4,000	-	14,329	19	8	15,300	-	-
Clerk of the Hanaper in the Court of Chancery	-	-						
Augmentation of the Salaries of the Judges	-	-						
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	-	15,300	-	-
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	29,200	-	-
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland	-	-	-	-	-	4,607	11	4
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 £; and H.M.'s Special Service, 3,165 £. 15 s. 6 d., out of 4½ per cent. Duty	-	-	-	-	-	27,038	3	-
Ditto - ditto - out of Colonial Customs, per 6 Geo. 2, c. 52	-	-	-	-	-	483	-	-
Lottery, 1771 :—Discount and receiving Charges, 1,971 £. 17 s. 4 d.; Prizes, 450,000 £.	-	-	-	-	-	451,971	17	4
Expenses of Exchequer Bills	-	-	-	-	-	869	13	8
Miscellaneous Supply Grants :			-	-	-	-	-	-
Maintenance of British Ports, &c. on Coast of Africa	£. 15,000	-	93,501	12	5	1,469,357	13	10
Roads and Bridges in Scotland	-	-						
Foundling Hospital	-	-						
British Museum	-	-						
Civil Establishment of—	-	-	500	-	-	5,000	-	-
Georgia	3,186	-						
Nova Scotia	5,346	10 5						
East Florida	4,950	-						
West Florida	5,650	-	1,500	-	-	11,700	-	-
Senegambia	6,336	9						
Surveys of North America	1,084	7						
Levant Company	5,000	-						
TOTAL CIVIL GOVERNMENT			-	-	-	-	-	-
ARMY SERVICES	-	-	1,497,351	-	4	-	-	-
NAVY SERVICES	-	-	2,738,480	3	3	-	-	-
ORDNANCE SERVICES	-	-	333,517	17	6	4,569,349	1	1
TOTAL EXPENDITURE			-	-	-	10,724,979	13	2
Issued to pay off Moiety of 448,725 £, Principal of Debt to South Sea Company, at 90 £. per cent., per 12 Geo. 3, c. 63			201,926	5	-	-	-	-
" Moiety of 732,975 £, Principal Stock of 3 £. per Cent. Consols, per 12 Geo. 3, c. 63	-	-	329,838	15	-	-	-	-
" Moiety of 318,300 £, Principal Stock of 3 £. per Cent. Reduced, per 12 Geo. 3, c. 63	-	-	143,235	-	-	-	-	-
" Principal of Exchequer Bills, Supply	-	-	£. 1,800,000	-	-	-	-	-
" " " in anticipation of Malt Duty and Land Tax	-	-	2,637,251	16	9	4,437,251	16	9
TOTAL applied to REDUCTION of DEBT			-	-	-	5,112,251	16	9
BALANCES in the Exchequer on 10th October 1772			-	-	-	2,455,272	13	2
			-	-	-	£.	18,292,504	3 1

(12 & 13 Geo. III.) NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1772 - - - - -	-	-	-	2,455,272	13	2
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,702,484	8	8			
Excise - - - - -	5,140,524	3	4			
Stamps - - - - -	342,493	12	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,842,970	14	-			
Post Office - - - - -	166,718	11	7			
Crown Lands - - - - -	8,358	5	9			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,951	12	10			
Other small Branches of the Hereditary Revenue - - - - -	3,630	1	10			
Militia Fines - - - - -	1,800	-	-			
Money received from the East India Company, in part of 200,000 <i>l.</i> , anno 1772, per 9 Geo. 3, c. 24 - - - - -	£.	s.	d.			
	169,490	-	-			
Ditto, in part of 200,000 <i>l.</i> , anno 1773 - - - - -	53,779	3	6			
Lottery, 1772, to complete 750,000 <i>l.</i> , per 12 Geo. 3, c. 63	223,269	3	6			
	40,000	-	-	283,650	18	2
TOTAL NET INCOME - - - - -				10,487,200	13	10
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills, Supply - - - - -	2,543,595	2	11			
" " " " for East India Company - - - - -	1,369,490	-	-			
" " " in anticipation of Malt Duty and Land Tax	2,250,998	17	4			
TOTAL raised by CREATION of UNFUNDED DEBT - - - - -				6,164,084	-	3
	£.			19,106,557	7	3

into and Issues from the Exchequer, &c., in the Year ended 10th October 1773.

(12 & 13 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.		
Interest of Funded Debt						-	-	-	3,961,230	16	9		
Annuities for Lives and Terms of Years, including Long Annuities						-	-	-	453,894	10	9		
Management of Funded Debt						-	-	-	79,751	18	7		
Interest and Circulation of Exchequer Bills, Supply						-	34,992	15	6				
" " " on Malt Duty and Land Tax						-	115,394	16	4				
Charges of Redeeming Annuities, per 12 Geo. 3, c. 63						-	-	-	150,387	11	10		
						-	-	-	1,800	-	-		
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	4,649,064	17	11		
CIVIL GOVERNMENT, viz.:													
H. M.'s Privy Purse						-	48,000	-	-				
H. M.'s Household						-	213,078	2	10				
Works						-	51,851	10	6				
Annuities and Pensions out of Civil List, viz.:													
The Queen		£. 50,000	-	Servants of the late Queen and		168,527	16	6					
The Prince of Wales		7,904	-	Princess	£. 18,524							10	6
Princes William and Edward		557	10	Other Civil List Pensions paid at									
Duke of Cumberland		9,000	-	Exchequer	25,351							10	9
Princess Amalie		15,000	-	Paid by Paymaster of Pensions	42,190							5	3
Royal Bounty						-	4,640	-	-				
Secret Service						-	50,578	16	-				
Fees and Salaries						-	101,253	14	10				
British Ministers Abroad						-	70,767	12	-				
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)						-	93,948	18	10				
TOTAL Civil List						-	802,646	11	6				
Pensions Granted by Parliament:													
Duke of Gloucester, per 7 Geo. 3, c. 19		-	-	£. 8,000	-	20,270	-	-					
Duke of Cumberland, per 7 Geo. 3, c. 19		-	-	8,000	-								
A. Onslow, Esq., per 2 Geo. 2, c. 33		-	-	3,000	-								
Late Officers of Wine Licenses, per 30 Geo. 2, c. 19		-	-	1,270	-								
Salaries and Allowances:													
Mint		-	-	£. 15,662	12	35,025	15	11					
Bank of England, for passing Accounts of Annuities		-	-	19,363	3							4	
Courts of Justice:													
Sheriffs of England and Wales, for passing their Accounts		-	-	4,000	-	15,588	14	-					
Clerk of the Hanaper in the Court of Chancery		-	-	3,000	-								
Augmentation of the Salaries of the Judges		-	-	8,588	14							-	
Queen Anne's Bounty, for Augmentation of Poor Livings						-	14,800	-	-				
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues						-	31,450	-	-				
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland						-	2,722	18	6				
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 l.; and H. M.'s Special Service, 8,431 l. 2 s., out of 4½ per cent. Duty						-	34,600	12	5				
Lottery, 1772:—Receiving Charges, 1,000 l.; Prizes paid, 600,000 l.						-	601,000	-	-				
Expenses of Exchequer Bills						-	1,282	14	4				
Miscellaneous Supply Grants:													
Maintenance of British Forts on Coast of Africa		£. 15,400	-	General Survey of North America	£. 2,686	73,727	16	6					
Civil Establishment of—			Levant Company	5,000	-								
Georgia		3,086	-	Roads and Bridges in Scotland	6,998							10	9
Nova Scotia		5,146	10	J. R. Foster, for Discoveries towards the South Pole	4,000							-	
East Florida		4,950	-	Towards Maintaining and Repairing Westminster Bridge	2,000							-	
West Florida		7,274	13	Lottery Expenses	10,850							-	
Senegambia		6,336	-										
TOTAL CIVIL GOVERNMENT						-	1,580,731	2	10	1,633,115	3	2	
ARMY SERVICES						-	1,786,968	16	4				
NAVY SERVICES						-	327,000	-	-	3,694,699	19	2	
ORDNANCE SERVICES						-	-	-	-				
TOTAL EXPENDITURE						-	-	-	9,976,880	-	3		
Advanced for Relief of the East India Company, in part of 1,400,000l., per 13 Geo. 3, c. 64						-	-	-	1,369,490	-	-		
Issued to pay off Second Moiety of 448,725 l., part of Principal Debt due to South Sea Company, at 90 l. per cent., per 12 Geo. 3, c. 63						-	201,926	5	-				
" Second Moiety of 732,975 l., part of Principal Stock of 3 l. per cent. Consols, at 90 l. per cent., per 12 Geo. 3, c. 63						-	329,838	15	-				
" Second Moiety of 318,300 l., part of Principal Stock of 3 l. per cent. Reduced, at 90 l. per cent., per 12 Geo. 3, c. 63						-	143,235	-	-				
						-	675,000	-	-				
" Principal of Exchequer Bills, Supply - £. 1,939,595						2	4,114,618	19	8				
" " " in anticipation of Malt Duty and Land Tax						2,175,023						16	10
TOTAL applied to REDUCTION of DEBT						-	-	-	4,789,618	19	8		
BALANCES in the Exchequer on 10th October 1773						-	-	-	2,970,568	7	4		
						-	£.		19,106,557	7	3		

(13 & 14 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1773 - - - - -	-	-	-	2,970,568	7	4
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,556,819	9	10			
Excise - - - - -	4,922,384	8	9			
Stamps - - - - -	344,598	14	8			
Land and Assesed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,820,748	17	7			
Post Office - - - - -	160,600	-	-			
Crown Lands - - - - -	2,751	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,684	3	9			
Other small Branches of the Hereditary Revenue - - -	3,434	12	1			
Imprest Money repaid - - - - -	12,457	3	8			
Money received from a Person unknown, for Conscience sake	400	-	-			
„ from the Sale of French Prizes taken before declaration of the late War - - -	2,949	18	9			
„ from the East India Company, to complete 200,000 L., anno 1772, per 9 Geo. 3, c. 24, and 13 Geo. 3, c. 64 - - -	30,510	-	-			
Lottery, 1774, in part of 750,000 L., per 14 Geo. 3, c. 76,	740,000	-	-	805,435	18	3
TOTAL NET INCOME - - - - -				10,613,339	2	5
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills, Supply - - - - -	798,000	-	-			
„ „ „ ditto, for East India Company - - -	30,510	-	-			
„ „ „ in anticipation of Malt Duty and Land Tax	2,248,999	3	-			
TOTAL raised by CREATION of UNFUNDED DEBT - - -				3,077,509	3	-
	£.			16,661,416	12	9

into and Issues from the Exchequer, &c., in the Year ended 10th October 1774.

(13 & 14 Geo. III.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :				£.	s.	d.	£.	s.	d.			
Interest of Funded Debt				-	-	-	3,962,034	-	10			
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	449,601	12	11			
Management of Funded Debt				-	-	-	78,246	2	9			
Interest and Circulation of Exchequer Bills, Supply				-	23,368	15	4	}	122,337	-	3	
" " on Malt Duty and Land Tax				-	98,968	4	11					
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	4,612,218	16	9			
CIVIL GOVERNMENT, viz. :				-	-	-	-	-	-			
H. M.'s Privy Purse				-	48,000	-	-	-	-			
H. M.'s Household				-	190,484	11	-	-	-			
Works				-	55,329	10	5	-	-			
Annuities and Pensions out of Civil List, viz. :				-	-	-	-	-	-			
The Queen		£. 50,000	-	Servants of the late Queen and Princess of Wales		£. 11,758	15	6	}	154,800	2	-
The Prince of Wales		7,346	10	Other Civil List Pensions paid at the Exchequer		25,590	14	3				
Princes William and Edward		1,115	-	Pensions paid by Paymaster of Pensions		40,989	2	3				
Duke of Cumberland		9,000	-									
Princess Amalie		9,000	-									
Royal Bounty				-	5,646	-	-	-	-			
Secret Service				-	63,138	5	-	-	-			
Fees and Salaries				-	107,306	5	-	-	-			
British Ministers Abroad				-	80,868	1	-	-	-			
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)				-	103,552	14	4	-	-			
TOTAL Civil List				-	809,125	8	9	-	-			
Pensions Granted by Parliament, viz. :				-	-	-	-	-	-			
Duke of Gloucester, per 7 Geo. 3, c. 19		-	£. 8,000	-	}	20,250	-	-	-			
Duke of Cumberland, per 7 Geo. 3, c. 19		-	8,000	-								
A. Onslow, Esq., per 2 Geo. 3, c. 33		-	3,000	-								
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19		-	1,250	-								
Salaries and Allowances :				-	-	-	-	-	-			
Mint		-	£. 15,944	18	2	}	16,985	16	2			
South Sea Company, for passing their Accounts of Annuities		-	1,040	18	-							
Courts of Justice :				-	-	-	-	-	-			
Sheriffs of England and Wales, for passing their Accounts		-	£. 4,000	-	}	16,273	-	4	-			
Clerk of the Hanaper in the Court of Chancery		-	3,000	-								
Augmentation of the Salaries of the Judges		-	9,273	-						4		
Queen Anne's Bounty, for Augmentation of Poor Livings				-	15,600	-	-	-	-			
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues				-	26,950	-	-	-	-			
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland				-	2,412	13	8	-	-			
Exchequer Fees on Payment by East India Company of Deficiencies of the Duties on Tea				-	24	17	6	-	-			
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension of 9,000 £., out of 4½ per cent. Duty				-	20,184	4	11	-	-			
Expenses of Exchequer Bills				-	876	1	7	-	-			
Miscellaneous Supply Grants (166,117 £. 12 s. 5 d.) :				-	-	-	-	-	-			
Maintenance of British Forts on Coast of Africa, £. 26,000		-	-	North American Surveys	£. 1,084	7	-	}	166,117	12	5	
East India Company, to reimburse Expenses of Expedition to Manilla		28,365	15	Roads and Bridges, North Britain	6,998	18	7					
Civil Establishment of—		-	-	British Museum	2,000	-	-					
Georgia		3,086	-	D. Hartley, for Experiments in securing Buildings from Fire	2,500	-	-					
Nova Scotia		4,346	10	R. Williams, for making a Fast Green Dye	2,000	-	-					
East Florida		4,950	-	For receiving and exchanging Deficient Gold Coin	72,500	-	-					
West Florida		4,850	-	Lottery Expenses	1,100	-	-					
Senegambia		6,336	-									
TOTAL CIVIL GOVERNMENT				-	-	-	-	1,094,799	15	4		
ARMY SERVICES				-	1,531,625	4	4	}	3,859,182	10	4	
NAVY SERVICES				-	2,029,760	4	-					
ORDNANCE SERVICES				-	297,797	2	-					
TOTAL EXPENDITURE				-	-	-	-	9,566,201	2	5		
Advanced for Relief of the East India Company, in full of 1,400,000 £., per 13 Geo. 3, c. 64				-	-	-	-	30,510	-	-		
Issued to pay off Moiety of 362,700 £., part of Principal Debt to South Sea Company, at 88 £. per cent., per 14 Geo. 3, c. 76				-	159,588	-	-	-	-	-		
" Moiety of 372,350 £., part of 3 £. per cent. Consols, at 88 £. per cent., per 14 Geo. 3, c. 76				-	163,834	-	-	-	-	-		
" Moiety of 264,950 £., part of 3 £. per cent. Reduced, at 88 £. per cent., per 14 Geo. 3, c. 76				-	116,578	-	-	-	-	-		
" Principal of Exchequer Bills (Supply)				-	£. 1,700,000	-	-	-	-	-		
" " " in anticipation of Malt Duty and Land Tax				-	2,297,110	19	5	3,997,110	19	5		
TOTAL applied to REDUCTION of DEBT				-	-	-	-	4,487,110	19	5		
BALANCES in the Exchequer on 10th October 1774				-	-	-	-	2,627,594	10	11		
				-	-	-	-	£.	16,661,416	12	9	

(14 & 15 Geo. III.) NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer, 10th October 1774 - - - - -	-	-	-	2,627,594	10	11
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,755,847	13	8			
Excise - - - - -	5,106,136	8	-			
Stamps - - - - -	349,837	12	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	1,755,647	6	8			
Post Office - - - - -	176,600	-	-			
Crown Lands - - - - -	1,536	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,336	18	7			
Other small Branches of the Hereditary Revenue - - - - -	3,361	4	7			
Militia Fines - - - - -	2,662	15	11			
Imprest Money repaid - - - - -	402	9	11			
Money received from the East India Company, to complete 169,398 <i>l.</i> 18 <i>s.</i> 2 <i>d.</i> , per 9 Geo. 3, c. 24, and 13 Geo. 3, c. 64 - - - - -	115,619	14	8			
„ received for Interest on Exchequer Bills advanced to them, per 13 Geo. 3, c. 64 - - - - -	90,171	7	8			
Lottery, 1774, to complete 750,000 <i>l.</i> , per 14 Geo. 3, c. 76 - - - - - £. 10,000						
Lottery, 1775, in part of 750,000 <i>l.</i> , per 15 Geo. 3, c. 41 - - - - - 730,000						
	740,000	-	-			
				966,554	11	4
TOTAL NET INCOME - - - - -						
				11,112,160	5	10
OTHER RECEIPTS, viz.:						
Repayment of Advance, by the East India Company, to redeem Principal of Exchequer Bills, in part of 1,400,000 <i>l.</i> , per 13 Geo. 3, c. 64 - - - - -				300,000	-	-
Raised by Issue of Exchequer Bills, Supply - - - - -	1,206,000	-	-			
„ „ in anticipation of Malt Duty and Land Tax - - - - -	2,251,000	17	-			
TOTAL raised by CREATION of UNFUNDED DEBT - - - - -				3,457,000	17	-
	£.			17,496,755	13	9

into and Issues from the Exchequer, &c., in the Year ended 10th October 1775.

(14 & 15 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	3,931,685	3	-
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	451,556	18	6
Management of Funded Debt	-	-	-	-	-	78,770	4	10
Interest and Circulation of Exchequer Bills, Supply	-	-	17,552	6	2			
" " " for East India Company	-	-	90,069	2	8			
" " " on Malt Duty and Land Tax	-	-	102,576	12	2			
Charge of redeeming 1,000,000 £, 3 £. per Cent. Stock	-	-	-	-	-	210,198	1	-
	-	-	-	-	-	1,800	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT			-	-	-	4,674,010	7	4
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse	-	-	48,000	-	-			
H. M.'s Household	-	-	224,792	17	6			
Works	-	-	55,211	5	5			
Annuities and Pensions out of Civil List, viz.:								
The Queen	£. 50,000	-						
The Prince of Wales	7,346	10						
Princes William and Edward	1,115	-						
Duke of Cumberland	9,000	-						
Princess Amalie	12,000	-						
Servants of the late Queen and Princess of Wales	£. 26,309	17						
Other Civil List Pensions paid at Exchequer			32,295	15	8			
Pensions paid by Paymaster of Pensions			66,940	15	5			
Royal Bounty	-	-	9,659	10	-			
Secret Service	-	-	46,499	6	-			
Fees and Salaries	-	-	134,616	2	-			
British Ministers Abroad	-	-	81,709	14	3			
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	-	-	99,273	4	9			
TOTAL Civil List			904,769	18	-			
Pensions granted by Parliament:								
The Duke of Gloucester, per 7 Geo. 3, c. 19	£. 8,000	-						
The Duke of Cumberland, per 7 Geo. 3, c. 19	8,000	-						
Representatives of A. Onslow, Esq., per 2 Geo. 3, c. 33	3,000	-						
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	1,250	-						
Salaries and Allowances:								
Bank of England, for passing their Accounts of Annuities	£. 9,829	-	2					
Mint	38,090	15	2					
Courts of Justice:								
Sheriffs of England and Wales, for passing their Accounts	£. 4,000	-						
Clerk of the Hanaper in the Court of Chancery	1,500	-						
Augmentation of the Salaries of the Judges	8,947	6	10					
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	14,300	-	-			
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues	-	-	29,200	-	-			
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland - Lottery, 1774: Receiving Charges, 1,000 £; Prizes paid, 600,000 £.	-	-	2,852	16	-			
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension of 9,000 £, out of 4½ per cent. Duty	-	-	601,000	-	-			
Expenses of Exchequer Bills	-	-	26,327	5	10			
	-	-	1,188	12	2			
Miscellaneous Supply Grants:								
Maintenance of British Forts on Coast of Africa	£. 13,000	-						
Civil Establishment of—								
Georgia	3,086	-						
Nova Scotia	4,346	10	5					
East Florida	4,950	-						
West Florida	5,450	-						
Senegambia	6,336	-	9					
General Survey in North America	2,886	1	-					
Levant Company	£. 5,000	-						
Roads and Bridges in Scotland	6,993	10	7					
Charts of the Coast of Ireland	2,000	-						
" " America	500	-						
Harbour of Barbadoes	5,000	-						
British Museum	3,000	-						
For receiving and exchanging	-	-						
Deficient Gold Coin	74,846	9	3					
Lottery Expenses	11,850	-						
TOTAL CIVIL GOVERNMENT						1,811,505	6	2
ARMY SERVICES	-	-	1,765,462	-	11			
NAVY SERVICES	-	-	1,764,847	7	2			
ORDNANCE SERVICES	-	-	348,955	4	11			
TOTAL EXPENDITURE						3,879,264	13	-
Issued to pay off part of Principal Debt to						10,364,780	6	6
South Sea Company, at 88 per cent.	One Moiety of 362,700 £, per 14 Geo. 3, c. 76		159,588	-	-			
Issued to pay off 3 £. per Cent. Consols,	" 329,200 £, per 15 Geo. 3, c. 41		144,848	-	-			
at 88 per cent.	" 372,350 £, per 14 Geo. 3, c. 76		163,834	-	-			
" 3 £. per Cent. Reduced,	" 424,500 £, per 15 Geo. 3, c. 41		186,780	-	-			
at 88 per cent.	" 264,950 £, per 14 Geo. 3, c. 76		116,578	-	-			
" Principal of Exchequer Bills, Supply	" 246,300 £, per 15 Geo. 3, c. 41		108,372	-	-			
" " for East India Company	-		1,250,000	-	-			
" " in anticipation of Malt Duty and Land Tax	-		300,000	-	-			
TOTAL applied to REDUCTION of DEBT			2,232,777	5	9			
BALANCES in the Exchequer on 10th October 1775						4,662,777	5	9
						2,469,198	1	0
						£.		
						17,496,755	13	9

(15 & 16 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer 10th October 1775 - - - - -	-	-	-	2,469,198	1	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,684,319	5	6			
Excise - - - - -	5,382,694	3	-			
Stamps - - - - -	382,770	1	8			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	1,875,057	13	-			
Post Office - - - - -	172,300	-	-			
Crown Lands - - - - -	8,720	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,527	-	10			
Other small Branches of the Hereditary Revenue - - - - -	2,540	6	5			
Militia Fines - - - - -	1,579	4	9			
Money Received from the East India Company for Interest of Exchequer Bills advanced to them, per 13 Geo. 3, c. 64 - - - - -	36,388	10	9			
Lottery, 1775, to complete 750,000 l., per 15 Geo. 3, c. 41 - - - - -	20,000	-	-			
	75,030	2	9			
TOTAL NET INCOME - - - - -				10,575,891	19	3
OTHER RECEIPTS, viz.:						
Repayment of Advance, by the East India Company, to redeem Principal of Exchequer Bills, in further part of 1,400,000 l., per 13 Geo. 3, c. 64 - - - - -	-	-	-	700,000	-	-
Raised by Contributions for Annuities at 3 l. per cent., from 5th April 1776, in part of 1,400,000 l., anno 1776, per 16 Geo. 3, c. 34 - - - - -	1,350,000	-	-			
" by Lottery for Annuities at 3 l. per cent., from 5th April 1777, in part of 600,000 l., per 16 Geo. 3, c. 64 - - - - -	590,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	1,940,000	-	-			
" by Issue of Exchequer Bills (Supply) - - - - -	3,296,387	1	2			
" " " in anticipation of Malt Duty and Land Tax - - - - -	2,750,000	-	-			
	6,046,387	1	2			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				7,986,387	1	2
	£.			21,731,477	1	11

into and Issues from the Exchequer, &c., in the Year ended 10th October 1776.

(15 & 16 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.					
Interest of Funded Debt						-	-	-	3,912,960	13	7					
Annuities for Lives and Terms of Years, including Long Annuities						-	-	-	446,361	4	11					
Management of Funded Debt						-	-	-	78,273	9	7					
Interest and Circulation of Exchequer Bills (Supply)						-	-	20,313	13	10	192,414	8	9			
" " for East India Company						-	-	36,383	10	9						
" " on Malt Duty and Land Tax						-	-	135,717	4	2						
Charges of redeeming 1,000,000 <i>l.</i> 5 <i>l.</i> per cent. Annuities						-	-	-	-	-	1,800	-	-			
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	4,631,809	16	10					
CIVIL GOVERNMENT, viz.:																
H. M.'s Privy Purse						-	-	48,000	-	-	201,805	6	3			
H. M.'s Household						-	-	-	-	-						
Works						-	-	40,669	14	6						
Annuities and Pensions out of Civil List, viz.:																
H. M. the Queen - £. 50,000						-	-	168,260	19	1						
The Prince of Wales - 7,346 10						-	-							£. 15,361	18	2
Princes William and Edward 1,115						-	-									
Duke of Cumberland - 9,000						-	-									
Princess Amalie - 12,000						-	-	Pensions paid by Paymaster of Pensions 40,363	17	3						
Royal Bounty						-	-				8,740	-	-			
Secret Service						-	-	57,291	-	6						
Fees and Salaries						-	-	106,834	5	8						
British Ministers Abroad						-	-	56,526	6	11						
Contingent and Miscellaneous Charges, Civil List (<i>see</i> Note, p. 147)						-	-	123,109	8	3						
TOTAL Civil List						-	-	-	811,237	1	2					
Pensions granted by Parliament:																
The Duke of Gloucester, per 7 Geo. 3, c. 19						-	-	£. 8,000	-	-	20,250					
Duke of Cumberland, per 7 Geo. 3, c. 19						-	-	8,000	-	-						
Representatives of A. Onslow, Esq., per 2 Geo. 3, c. 33						-	-	3,000	-	-						
Late Officers for Wine Licenses, per 20 Geo. 2, c. 19						-	-	1,250	-	-						
Salaries and Allowances:																
Bank of England, for passing Accounts of Annuities						-	-	£. 9,175	11	3	24,006	3	2			
Mint						-	-	14,830	11	11						
Courts of Justice:																
Sheriffs of England and Wales, for passing their Accounts						-	-	£. 4,000	-	-	15,895	5	4			
Clerk of the Hanaper in Court of Chancery						-	-	3,000	-	-						
Augmentation of the Salaries of the Judges						-	-	8,895	5	4						
Queen Anne's Bounty, for Augmentation of Poor Livings						-	-	-	29,200	-	-					
Ancient Pensions, &c., paid out of Excise and Post Office Hereditary Revenues						-	-	-	14,400	-	-					
Bounties for the encouragement of the growth of Hemp and Flax in Scotland						-	-	-	2,631	11	1					
Lottery, 1775—Receiving Charges, 1,000 <i>l.</i> ; Prizes paid, 600,000 <i>l.</i>						-	-	-	601,000	-	-					
Expenses of Exchequer Bills						-	-	-	1,052	9	-					
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension of 9,000 <i>l.</i> , out of 4½ per cent. Duty						-	-	-	23,793	-	5					
Miscellaneous Supply Grants:																
Maintenance of British Forts on Coast of Africa - £. 13,000						-	-	328,342	14	7						
Civil Establishment of—						-	-									
Georgia - 3,086						-	-									
Nova Scotia - 4,246 10 5						-	-									
East Florida - 4,950						-	-									
West Florida - 4,950						-	-									
Survey of North America 1,985 4						-	-									
Charts of the Coast of Ireland and West Coast of Great Britain - £. 1,145						-	-									
Charts of the Coast of North America 2,211 15						-	-									
Roads and Bridges in Scotland - 6,996 10 2						-	-									
Repairing Westminster Bridge - 2,000						-	-									
Receiving and recoining defaced Gold Coin - 271,921 15						-	-									
Lottery Expenses - 11,850						-	-									
TOTAL CIVIL GOVERNMENT						-	-	-	1,871,808	4	9					
ARMY SERVICES						-	-	4,247,742	13	8						
NAVY SERVICES						-	-	2,744,794	7	11						
ORDNANCE SERVICES						-	-	548,511	19	6						
TOTAL EXPENDITURE						-	-	-	7,541,049	1	1					
Issued to pay off Second Moiety of 329,200 <i>l.</i> in part of Principal Debt to South Sea Company, at 88 <i>l.</i> per cent., per 15 Geo. 3, c. 41						-	-	144,848	-	-						
" " Second Moiety of 424,500 <i>l.</i> in part of Principal of 3 <i>l.</i> per cent. Consols, at 88 <i>l.</i> per cent., per 15 Geo. 3, c. 41						-	-	186,780	-	-						
" " Second Moiety of 246,300 <i>l.</i> in part of Principal of 3 <i>l.</i> per cent. Reduced, at 88 <i>l.</i> per cent., per 15 Geo. 3, c. 41						-	-	108,372	-	-						
" " Principal of Exchequer Bills (Supply) - £. 1,450,000						-	-	440,000	-	-						
" " " " " " for East India Company 700,000						-	-	-	-	-						
" " " " " " in anticipation of Malt Duty and Land Tax - 2,272,742 7 11						-	-	4,422,742	7	11						
TOTAL applied to REDUCTION of DEBT						-	-	-	4,862,742	7	11					
BALANCES in the Exchequer on 10th October 1776						-	-	-	2,824,067	11	4					
						-	-	-	£.	21,731,477	1	11				

(16 & 17 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1776 - - - - -	-	-	-	2,824,067	11	4
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,410,574	14	-			
Excise - - - - -	5,252,211	5	8			
Stamps - - - - -	435,825	16	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,298,901	9	-			
Post Office - - - - -	151,600	-	-			
Crown Lands - - - - -	6,199	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,502	4	4			
Other small Branches of the Hereditary Revenue - - -	3,178	17	11			
Militia Fines - - - - -	2,650	-	-			
Imprest Money repaid - - - - -	1,624	-	2			
Money received from Sale of Lands in the Ceded West India Islands - - - - -	24,351	10	-			
„ „ from Persons unknown, for Conscience sake 300 - -	300	-	-			
„ „ from the East India Company for Interest on Exchequer Bills advanced to them, per 13 Geo. 3, c. 64 - - -	8,230	2	7			
Lottery, 1777, in part of 500,000 <i>l.</i> , per 17 Geo. 3, c. 46	495,000	-	-	549,836	15	-
TOTAL NET INCOME - - - - -				11,105,149	13	8
OTHER RECEIPTS, viz.:						
Repayment of Advance by the East India Company to redeem Principal of Exchequer Bills, to complete 1,400,000 <i>l.</i> , per 13 Geo. 3, c. 64 - - -	-	-	-	300,000	-	-
Raised by Contributions to Annuities at 3 <i>l.</i> per cent., from 5th April 1776, to complete 1,400,000 <i>l.</i> , anno 1776, per 16 Geo. 3, c. 34 - - -	50,000	-	-			
„ by Lottery for Annuities, at 3 <i>l.</i> per cent., from 5th April 1777, to complete 600,000 <i>l.</i> , per 16 Geo. 3, c. 34 - - -	10,000	-	-			
„ by Contributions to Annuities, at 4 <i>l.</i> per cent., from 5th April 1777, and Annuity for 10 years from 5th April 1777, and Lottery, in part of 5,000,000 <i>l.</i> , per 17 Geo. 3, c. 46 - - -	4,200,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	4,260,000	-	-			
Raised by Issue of Exchequer Bills (Supply) - - -	3,691,959	19	10			
„ „ „ „ in anticipation of Malt Duty and Land Tax - - -	2,630,938	12	11	6,322,898	12	9
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				10,582,898	12	9
	£.			24,812,115	17	4

into and Issues from the Exchequer, &c., in the Year ending 10th October 1777.

(16 & 17 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.			
Interest of Funded Debt	-	-	-	-	-	-	3,956,760	12	8			
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	454,959	1	9			
Management of Funded Debt	-	-	-	-	-	-	79,380	18	7			
Interest and Circulation of Exchequer Bills (Supply)	-	-	-	-	73,064	8 11	211,848	2	11			
"	"	"	"	for East India Company	-	8,230				2	7	
"	"	"	"	on Malt Duty and Land Tax	-	130,553				11	5	
Discount for prompt Payment and Receiving Charges of 2,000,000 l. Loan, 1776	-	-	-	-	-	-	6,398	14	8			
TOTAL INTEREST, &c., of PUBLIC DEBT				-	-	-	4,709,347	10	7			
CIVIL GOVERNMENT, viz.:												
H. M.'s Privy Purse	-	-	-	-	-	48,000	-	-				
H. M.'s Household	-	-	-	-	-	393,246	5	6				
Works	-	-	-	-	-	89,055	5	2				
Annuities and Pensions out of Civil List, viz.:												
H. M. The Queen	-	£. 50,000	-	-	Servants of late Queen and		296,401	17	-			
The Prince of Wales	-	8,139	5	-	Princess of Wales	-				£. 36,512	19	5
Princes William and Edward	-	1,267	10	-	Other Civil List Pensions paid							
Duke of Cumberland	-	9,000	-	-	at Exchequer	-				68,383	9	2
Princess Amalie	-	12,000	-	-	Paid by Paymaster of Pensions	111,098	13	5				
Royal Bounty	-	-	-	-	-	-	6,760	-	-			
Secret Service	-	-	-	-	-	-	66,889	3	-			
Fees and Salaries	-	-	-	-	-	-	176,797	9	11			
British Ministers Abroad	-	-	-	-	-	-	131,345	17	5			
Contingent and Miscellaneous Charges, Civil List (<i>see</i> Note, p. 147)	-	-	-	-	-	-	177,218	1	3			
TOTAL Civil List				-	-	-	1,385,713	19	3			
Pensions granted by Parliament:												
The Duke of Gloucester, per 7 Geo. 3, c. 19	-	-	-	£. 8,000	-	-	20,250	-	-			
The Duke of Cumberland, per 7 Geo. 3, c. 19	-	-	-	8,000	-	-						
Representatives of Arthur Onslow, Esq., per 2 Geo. 3, c. 33	-	-	-	3,000	-	-						
Late Officers for Wine Licenses, per 30 Geo. 3, c. 19	-	-	-	1,250	-	-						
Salaries and Allowances:												
Bank of England and South Sea Company, for passing												
Accounts of Annuities	-	-	-	£. 10,683	16	6	26,948	6	4			
Mint	-	-	-	-	-	16,264				9	10	
Courts of Justice:												
Sheriffs of England and Wales, for passing their Accounts	-	-	-	£. 4,000	-	-	15,923	8	1			
Clerk of the Hanaper in the Court of Chancery	-	-	-	3,000	-	-						
Augmentation of the Salaries of the Judges	-	-	-	8,923	8	1						
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	-	-	14,400	-	-			
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	-	29,200	-	-			
Bounties for the encouragement of the growth of Hemp and Flax in Scotland	-	-	-	-	-	-	3,015	18	5			
Expenses of Exchequer Bills	-	-	-	-	-	-	1,053	19	9			
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 l., out of 4½ per cent. Duty	-	-	-	-	-	-	19,878	11	2			
Miscellaneous Supply Grants:												
Civil Establishment of—												
Georgia	-	£. 2,816	-	-	Surveys, North America	£. 2,993	5	-				
Nova Scotia	-	4,596	10	5	Roads and Bridges in Scot-	-	-	-				
East Florida	-	5,950	-	-	land	-	6,997	13	7			
West Florida	-	5,900	-	-	Receiving and Recoining	-	-	-	252,552			
St. John's	-	3,000	-	-	deficient Gold Coin	-	202,699	8		4		
Senegambia	-	5,550	-	-	Lottery Expenses	-	12,050	-	-			
TOTAL CIVIL GOVERNMENT				-	-	-	1,768,937	-	4			
ARMY SERVICES				-	-	-	4,677,092	5	4			
NAVY SERVICES				-	-	-	3,530,689	12	6			
ORDNANCE SERVICES				-	-	-	572,967	-	10			
TOTAL EXPENDITURE				-	-	-	8,780,748	18	8			
TOTAL EXPENDITURE				-	-	-	15,259,033	9	7			
Issued to pay off Principal of Exchequer Bills (Supply)												
"	"	"	"	for East India Company	-	-	3,342,000	-	-			
"	"	"	"	in anticipation of Malt Duty and	-	-	300,000	-	-			
"	"	"	"	Land Tax	-	-	2,636,882	8	4			
TOTAL applied to REDUCTION of DEBT				-	-	-	6,278,882	8	4			
BALANCES in the Exchequer on 10th October 1777				-	-	-	3,274,190	19	5			
				-	-	-	£.	24,812,115	17	4		

(17 & 18 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer, 10th October 1777 - - - - -				3,274,199	19	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :						
Customs - - - - -	2,347,658	1	4			
Excise - - - - -	5,369,364	8	3			
Stamps - - - - -	442,349	12	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,496,880	14	8			
Post Office - - - - -	138,600	-	-			
Crown Lands - - - - -	4,146	5	-			
Miscellaneous, viz. :	£.	s.	d.			
First Fruits and Tenths - - - - -	24,046	18	11			
Other small Branches of the Hereditary Revenue - - -	2,894	1	2			
Imprest Money repaid by the Executors of Lord Holland, late Paymaster of the Forces - - - - -	200,000	-	-			
Money received from Sale of Lands in ceded West India Islands - - - - -	4,800	-	-			
„ from a Person unknown, for Conscience sake - - - - -	100	-	-			
Lottery, 1777, to complete 500,000 <i>l.</i> per 17 Geo. 3, c. 46 - - - - -	£.5,000	-	-			
Lottery, 1778, in part of 480,000 <i>l.</i> , per 18 Geo. 3, c. 22 - - - - -	400,000	-	-			
	405,000	-	-			
	636,841	-	1			
TOTAL NET INCOME - - - - -				11,435,840	1	8
OTHER RECEIPTS, viz. :						
Raised by Contributions, to complete 5,000,000 <i>l.</i> , anno 1777, per 17 Geo. 3, c. 46 - - - - -	800,000	-	-			
„ „ „ „ for Annuities, at 3 per cent., from 5 January 1778, and Annuity for 30 years, or Life Annuity, with a Lottery, in part of 6,000,000 <i>l.</i> , per 18 Geo. 3, c. 22 - - -	5,600,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	6,400,000	-	-			
Raised by Issue of Exchequer Bills (Supply) - - - - -	£.	s.	d.			
„ „ „ „ in anticipation of Malt Duty - - - - -	2,233,398	19	3			
„ „ „ „ and Land Tax - - - - -	2,869,061	7	1			
	5,102,460	6	4			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				11,502,460	6	4
	£.			26,212,500	7	5

into and Issues from the Exchequer, &c., in the Year ended 10th October 1778.

(17 & 18 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :			£.	s.	d.	£.	s.	d.
Interest of Funded Debt	-	-	-	-	-	4,232,942	12	9
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	505,551	19	5
Management of Funded Debt	-	-	-	-	-	82,929	11	1
Interest and Circulation of Exchequer Bills (Supply)	-	-	66,520	18	4	180,921	11	1
on Malt Duty and Land Tax	-	-	114,400	12	9			
"Discount for prompt Payment, and" Receiving Charges of 5,000,000 l. Loan	-	-	-	-	-	27,923	18	11
TOTAL INTEREST, &c. of PUBLIC DEBT			-	-	-	5,030,269	13	3
CIVIL GOVERNMENT, viz. :			£.	s.	d.			
H. M.'s Privy Purse	-	-	60,000	-	-			
H. M.'s Household	-	-	231,407	5	6			
Works	-	-	49,100	6	-			
Annuities and Pensions out of Civil List, viz. :								
The Queen	£. 50,000	Servants of the late Queen				190,239	3	10
The Prince of Wales	8,932	and Princess Dowager	£. 16,074	12	5			
Princes William and Edward	1,420	Other Civil List Pensions,						
Duke of Cumberland	9,000	paid at Exchequer	35,847	17	-			
Princess Amalie	12,000	Paid by Paymaster of Pensions	56,964	14	5			
Royal Bounty	-		5,400	-	-			
Secret Service	-		75,139	4	-			
Fees and Salaries	-		125,352	10	3			
British Ministers Abroad	-		91,324	16	4			
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	-		284,251	15	-			
TOTAL Civil List			1,112,215	-	11			
Pensions granted by Parliament:			£.	s.	d.			
Duke of Gloucester, per 7 Geo. 3, c. 19	-		8,000	-	-	19,855	13	5
Duke of Cumberland, per 7 Geo. c. 19	-		8,000	-	-			
Representatives of A. Onslow, Esq., per 2 Geo. 3, c. 33	-		3,000	-	-			
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-		855	13	5			
Salaries and Allowances:								
Bank of England, for passing Accounts of Annuities	-		9,081	15	-	23,401	2	5
Mint	-		14,319	7	5			
Courts of Justice:								
Sheriffs of England and Wales, for passing their Accounts	4,000					15,282	12	-
Clerk of the Hanaper in the Court of Chancery	3,000							
Augmentation of the Salaries of the Judges	8,282							
Queen Anne's Bounty, for Augmentation of Poor Livings	-		14,100	-	-			
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues	-		29,200	-	-			
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland	-		3,944	19	2			
Lottery, 1777:—Discount, and Receiving Charges, 1,312 l. 14 s. 5 d.; Prizes paid, 500,000 l.	-		501,312	14	5			
Expenses of Exchequer Bills	-		1,483	15	-			
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 l., out of 4½ per cent. Duty	-		20,663	8	-			
Miscellaneous Supply Grants (184,615 l. 11 s. 1 d.), viz. :								
Maintenance of British Forts on Coast of Africa	-		13,000	-	-			
Civil Establishment of Georgia	-		2,866	-	-			
" " Nova Scotia	-		4,701	10	5			
" " East Florida	-		4,950	-	-			
" " West Florida	-		4,900	-	-			
" " St. John's	-		3,200	-	-			
" " Senegambia	-		5,550	-	-			
Surveys, North America	-		2,272	-	-			
Roads and Bridges in Scotland	-		6,998	12	5			
Making an Index to the Journals of the House of Commons	-		12,900	-	-			
British Museum	-		3,000	-	-			
Receiving and Exchanging Deficient Gold Coin	-		109,227	8	3			
Lottery Expenses	-		11,050	-	-			
TOTAL CIVIL GOVERNMENT						1,926,074	16	5
ARMY SERVICES	-		5,464,033	6	11			
NAVY SERVICES	-		4,562,771	10	10			
ORDNANCE SERVICES	-		956,651	5	4			
TOTAL EXPENDITURE			-	-	-	10,983,456	3	1
Issued to pay off Principal of Bankers' Annuities (Arrears)	-		100	-	-	17,939,800	12	9
" " " Exchequer Bills (Supply)	£. 2,958,000							
" " " in anticipation of Malt	-							
" " " Duty and Land Tax	-		2,536,222	16	11			
TOTAL applied to REDUCTION of DEBT			5,494,222	16	11			
BALANCES in the Exchequer on 10th October 1778	-		-	-	-	5,494,322	16	11
						2,778,376	17	9
						£.	26,212,500	7 5

(18 & 19 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1778 - - - - -	-	-	-	2,778,376	17	0
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,523,231	3	10			
Excise - - - - -	5,625,279	6	6			
Stamps - - - - -	475,269	16	8			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,449,991	17	11			
Post Office - - - - -	132,600	-	-			
Crown Lands - - - - -	14,623	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,065	15	10			
Other small Branches of the Hereditary Revenue - - -	2,609	16	5			
Imprest Money repaid (Army Savings, 1778) - - -	65,611	3	10			
Money received from the Executors of Catherine Lloyd, for the Public Service - - -	400	-	-			
„ from Sale of Lands in the ceded West India Islands - - -	6,000	-	-			
„ from the Sale of French Prizes taken before the Declaration of the late War - - -	2,676	13	7			
Lottery, 1778, to complete 480,000 <i>l.</i> , per 18 Geo. 3, c. 22 - - -	£.	s.	d.			
	80,000	-	-			
Lottery, 1779, in part of 490,000 <i>l.</i> , per 19 Geo. 3, c. 18 - - -	450,000	-	-			
Licenses to deal in Lottery Tickets, per 18 Geo. 3, c. 22 - - -	10,850	-	-			
	540,850	-	-			
				632,213	9	8
TOTAL NET INCOME - - - - -				11,853,209	7	11
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, to complete 6,000,000 <i>l.</i> , anno 1778, per 18 Geo. 3, c. 22 - - -	400,000	-	-			
„ „ „ at 3 <i>l.</i> per cent., from 5th January 1779, and an Annuity of 3 <i>l.</i> 15 <i>s.</i> per cent. for 29 years, or a Life Annuity, in part of 7,000,000 <i>l.</i> , per 19 Geo. 3, c. 18	6,750,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	7,150,000	-	-			
Raised by Issue of Exchequer Bills, Supply - - -	£.	s.	d.			
„ „ „ in anticipation of Malt Duty and Land Tax - 2,750,000 - - -	4,493,782	9	8			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -	7,243,782	9	8			
				14,393,782	9	8
	£.			29,025,368	15	4

to and Issues from the Exchequer, &c., in the Year ended 10th October 1779.

(18 & 19 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.	
Interest of Funded Debt						-	-	-	4,453,603	2	9	
Annuities for Lives and Terms of Years, including Long Annuities						-	-	-	749,862	6	7	
Management of Funded Debt						-	-	-	89,877	-	9	
Interest and Circulation of Exchequer Bills (Supply)						91,892	3	-	252,007	10	-	
" " " " on Malt Duty and Land Tax						160,115	7	-				
Discount for Prompt Payment and receiving Charges of 6,000,000 <i>l.</i> Loan, 1778						-	-	-	72,771	8	1	
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	5,618,121	8	2	
CIVIL GOVERNMENT, viz.:												
H. M.'s Privy Purse						60,000	-	-	207,389	12	-	
H. M.'s Household						207,389	12	-				
Works						55,925	16	2				
Annuities and Pensions out of Civil List, viz.:												
The Queen		£. 50,000	-	-	Servants of the late Queen	184,495	17	5				
The Prince of Wales		8,932	-	-	and Princess Dowager							£. 15,730
Princes William and Edward		1,420	-	-	Other Civil List Pensions							
Duke of Cumberland		9,000	-	-	paid at Exchequer							29,494
Princess Amalie		12,000	-	-	Paid by Paymaster of Pensions							57,919
									15	1	10	
Royal Bounty						8,915	3	-				
Secret Service						80,139	4	-				
Fees and Salaries						102,878	4	9				
British Ministers Abroad						55,385	12	3				
Contingent and Miscellaneous Charges, Civil List (<i>see</i> Note, p. 147)						214,585	5	6				
TOTAL Civil List						969,714	15	1				
Pensions Granted by Parliament, viz.:						£.	s.	d.				
Duke of Gloucester, per 7 Geo. 3, c. 19						8,000	-	-	23,750	-	-	
Duke of Cumberland, per 7 Geo. 3, c. 19						8,000	-	-				
Representatives of A. Onslow, Esq., per 2 Geo. 3, c. 33						3,000	-	-				
Earl of Chatham, per 18 Geo. 3, c. 65						4,000	-	-				
Late Officers for Wine Licenses, per 30 Geo 2, c. 19						750	-	-				
Salaries and Allowances:												
Bank of England, for passing their Accounts of Annuities						19,367	17	10	30,903	2	5	
Mint						11,535	4	7				
Courts of Justice:												
Sheriffs of England and Wales, for passing their Accounts						4,000	-	-	14,971	7	1	
Clerk of the Hanaper in the Court of Chancery						1,500	-	-				
Augmentation of the Salaries of the Judges						9,471	7	1				
Queen Anne's Bounty, for Augmentation of Poor Livings						13,900	-	-				
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues						29,200	-	-				
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland						4,933	1	11				
Lottery, 1778:—Discount and receiving Charges, 1,848 <i>l.</i> 5 <i>s.</i> 10 <i>d.</i> ; Prizes paid, 480,000 <i>l.</i>						481,848	5	10				
Expenses of Exchequer Bills						927	17	2				
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 <i>l.</i> , out of 4½ per cent. Duty						19,586	18	6				
Miscellaneous Supply Grants, 49,915 <i>l.</i> 13 <i>s.</i> 1 <i>d.</i> , viz.:												
Civil Establishment of Georgia						2,900	-	-				
" " Nova Scotia						4,796	10	5				
" " East Florida						4,950	-	-				
" " St. John's						3,150	-	-				
" " Senegambia						2,997	8	5				
Surveys, North America						2,141	5	-				
Levant Company						5,000	-	-				
Roads and Bridges in North Britain						6,995	18	11				
J. Birkenhead, &c., for Inventing a Method of Dyeing Scarlet and Crimson						5,000	-	-				
Lottery Expenses						11,984	10	4				
TOTAL CIVIL GOVERNMENT									1,639,651	1	1	
ARMY SERVICES						7,111,711	2	4				
NAVY SERVICES						4,271,012	8	8				
ORDNANCE SERVICES						1,073,987	19	9				
TOTAL EXPENDITURE									12,456,711	10	9	
Issued to pay off Principal of Exchequer Bills (Supply)						3,574,000	-	-	19,714,484	-	-	
" " " " " " in anticipation of Malt Duty and Land Tax						2,848,050	5	4				
TOTAL applied to REDUCTION of DEBT									6,422,050	5	4	
BALANCES in the Exchequer on 10th October 1779						-	-	-	2,888,834	10	-	
						£.			29,025,368	15	4	

(19 & 20 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1779						2,888,834 10
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	2,773,592	8	4			
Excise	6,081,286	17	6			
Stamps	542,409	2	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,523,243	19	2			
Post Office	135,600	—	—			
Crown Lands	1,100	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths	14,616	3	9			
Other small Branches of the Hereditary Revenue	3,023	10	9			
Compositions on Account of the Receiver General of Lancashire	2,000	—	—			
Militia Fines	384	17	2			
Lottery, 1779, to complete 490,000 <i>l.</i> , per 19 Geo. 3, c. 18	40,000	—	—			
„ 1780, in part of 480,000 <i>l.</i> , per 20 Geo. 3, c. 16	397,000	—	—			
Licenses to deal in Lottery Tickets, per 19 Geo. 3, c. 21	9,300	—	—			
	446,300	—	—			
				466,324	11	8
TOTAL NET INCOME						12,523,557 12
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, to complete 7,000,000 <i>l.</i> Loan, anno 1779, per 19 Geo. 3, c. 18	250,000	—	—			
„ „ „ at 4 <i>l.</i> per cent., irredeemable for 7½ years, and an Annuity of 1 <i>l.</i> 16 <i>s.</i> 3 <i>d.</i> per cent., for 80 years, from 5th January 1780, with a Lottery, in part of 12,000,000 <i>l.</i> , per 20 Geo. 3, c. 16	11,228,000	—	—			
TOTAL raised by CREATION of FUNDED DEBT	11,478,000	—	—			
Raised by Issue of Exchequer Bills, Supply	4,882,134	14	—			
„ „ „ in anticipation of Malt Duty and Land Tax	2,747,860	14	5			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	7,629,995	8	5			
				£.		34,520,387 11

and Issues from the Exchequer, &c., in the Year ended 10th October 1780.

(19 & 20 Geo. III.)

			£.	s.	d.	£.	s.	d.
EXPENDITURES FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT, viz.:								
Interest of Funded Debt	-	-	-	-	-	4,575,793	2	9
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	963,626	5	2
Management of Funded Debt	-	-	-	-	-	99,310	10	4
Interest and Circulation of Exchequer Bills (Supply)	-	-	132,249	12	2	265,779	4	10
" " " on Malt Duty and Land Tax	-	-	133,529	12	8			
Discount for prompt Payment and receiving Charges of 7,000,000 l. Loan, 1779	-	-	-	-	-	90,131	11	5
TOTAL INTEREST, &c. of PUBLIC DEBT			-	-	-	5,994,640	14	6
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse	-	-	60,000	-	-			
H. M.'s Household	-	-	255,029	16	3			
Works	-	-	43,179	19	7			
Annuities and Pensions out of Civil List, viz.:								
The Queen	£. 50,000	-	Servants of the late Queen and	£.	s.	d.		
Prince of Wales	8,932	-	of Princess Dowager of Wales	12,091	8	1	175,825	18
Princes William and Edward	1,420	-	Other Civil List Pensions paid	-	-	-		
Duke of Cumberland	9,000	-	at Exchequer	34,886	5	9		
Princess Amalie	12,000	-	Paid by Paymaster of Pensions	47,496	5	1		
Royal Bounty	-	-	-	-	-	4,648	7	-
Secret Service	-	-	-	-	-	50,251	5	5
Fees and Salaries	-	-	-	-	-	123,509	7	-
British Ministers Abroad	-	-	-	-	-	65,963	19	10
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	-	-	-	-	-	260,966	13	-
TOTAL Civil List			-	-	-	1,039,375	7	-
Pensions Granted by Parliament, viz.:								
Duke of Gloucester, per 7 Geo. 3, c. 19	-	-	8,000	-	-			
Duke of Cumberland, per 7 Geo. 3, c. 19	-	-	8,000	-	-			
Representatives of A. Onslow, esq., per 2 Geo. 3, c. 33	-	-	3,000	-	-			
Earl of Chatham, per 18 Geo. 3, c. 65	-	-	4,000	-	-			
Late Officers for Wine Licenses, per 30 Geo. 3, c. 19	-	-	760	-	-	23,750	-	-
Salaries and Allowances:—Mint	-	-	-	-	-	18,522	16	9
Courts of Justice:								
Sheriffs of England and Wales, for passing their Accounts	-	-	4,000	-	-			
Clerk of the Hanaper in the Court of Chancery	-	-	1,500	-	-			
Augmentation of the Salaries of the Judges	-	-	12,578	7	5	18,078	7	5
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	-	14,600	-	-
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	29,200	-	-
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 l., out of 4½ per cent. Duty	-	-	-	-	-	26,429	-	4
Lottery, 1779:—Discount and receiving Charges, 1,475 l. 8 s. 6 d.; Prizes paid, 490,000 l.	-	-	-	-	-	491,475	8	6
Expenses of Exchequer Bills	-	-	-	-	-	1,336	18	11
Miscellaneous Supply Grants, 79,690 l. 0 s. 2 d., viz.:								
Maintenance of British Forts on Coast of Africa	-	-	13,000	-	-			
Civil Establishment of Georgia	-	-	2,866	-	-			
" " Nova Scotia	-	-	4,796	10	5			
" " St. John's	-	-	3,150	-	-			
" " East Florida	-	-	3,950	-	-			
" " West Florida	-	-	4,900	-	-			
" " Senegambia	-	-	2,552	11	7			
Surveys, North America	-	-	1,832	5	-			
Levant Company	-	-	10,000	-	-			
Roads and Bridges in North Britain	-	-	6,997	4	3			
Buildings at Somerset House	-	-	4,000	-	-			
British Museum	-	-	3,500	-	-			
Representatives of F. Dalby, Compensation for loss of his Ship at Mahon	-	-	6,195	8	11			
Lottery Expenses	-	-	11,950	-	-			
TOTAL CIVIL GOVERNMENT			-	-	-	1,742,457	19	1
ARMY SERVICES			7,209,856	12	3			
NAVY SERVICES			6,328,517	4	-			
ORDNANCE SERVICES			1,329,778	6	9			
TOTAL EXPENDITURE			-	-	-	14,868,152	3	-
Amount applied to Pay off Principal of Exchequer Bills, Supply			4,872,619	5	9			
" " " " in anticipation of Malt Duty and Land Tax			2,845,116	11	8			
TOTAL applied to REDUCTION of DEBT			-	-	-	7,717,735	17	5
BALANCES in the Exchequer on 10th October 1780			-	-	-	4,197,400	17	3
						£.	34,520,387	11 3

(21 Geo. III.)

NET PUBLIC INCOME AND EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1780	-	-	-	4,197,400	17	3
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	3,019,273	14	6			
Excise	6,110,934	4	1			
Stamps	625,934	16	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,635,240	2	1			
Post Office	141,600	-	-			
Crown Lands	1,726	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths	14,837	18	3			
Other small Branches of the Hereditary Revenue	2,574	8	5			
Compositions on account of the Receiver General of Lancaster	4,000	-	-			
Imprest Money repaid	41,001	19	3			
Money received from the sale of Lands in the ceded Islands in the West Indies	3,000	-	-			
„ from the East India Company, per 21 Geo. 3, c. 65, in consideration of their territorial acquisitions and revenues	200,000	-	-			
Surplus of the Tax on Lottery Licences	250	-	-			
Lottery, 1780, to complete 480,000 <i>l.</i> , per 20 Geo. 3, c. 16	£. 83,000					
„ 1781, in part of 480,000 <i>l.</i> per 21 Geo. 3, c. 14	397,000					
	480,000	-	-	745,664	5	11
TOTAL NET INCOME				13,280,373	16	2
OTHER RECEIPTS, viz.:						
Raised by Contributions for Annuities, with a Lottery, to complete 12,000,000 <i>l.</i> , anno 1780, per 20 Geo. 3, c. 16	772,000	-	-			
„ „ „ with a Lottery, in part of 12,000,000 <i>l.</i> , per 21 Geo. 3, c. 14	11,178,000	-	-			
TOTAL raised by CREATION of FUNDED Debt	11,950,000	-	-			
Raised by Issue of Exchequer Bills (Supply)	4,688,042	12	11			
„ „ „ in anticipation of Malt Duty and Land Tax	2,760,749	18	-			
	7,448,792	10	11			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT				19,398,792	10	11
	£.			36,876,567	4	4

into and Issues from the Exchequer, &c., in the Year ended 10th October 1781.

(21 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of the Funded Debt	- - - - -	-	-	-	5,239,031	2	9
Long Annuities and Annuities for Lives and Terms of Years	- - - - -	-	-	-	1,148,866	18	7
Management of Funded and Annuity Debt	- - - - -	-	-	-	108,474	18	11
Interest and Circulation of Exchequer Bills (Supply)	- - - - -	134,052	1	7			
" " " on Malt Duty and Land Tax	- - - - -	175,557	14	-	309,609	15	7
Discount for prompt Payment and receiving Charges of Loan, 1800	- - - - -	-	-	-	110,727	-	9
TOTAL INTEREST, &c., of PUBLIC DEBT	- - - - -	-	-	-	6,916,709	16	7
CIVIL GOVERNMENT, viz.:							
H. M.'s Privy Purse	- - - - -	60,000	-	-			
H. M.'s Household	- - - - -	187,047	2	11			
Works	- - - - -	53,599	7	9			
Annuities and Pensions out of Civil List:							
The Queen	£. 50,000 - -						
Prince of Wales	14,568 6 3	Servants of late Queen and Princess Dowager of Wales	£. 14,541 6 1				
Princes William Henry and Edward	6,210 - -	Other Civil List Pensions paid at Exchequer	31,294 8 3				
Duke of Cumberland	9,000 - -	Paid by Paymaster of Pensions	61,517 7 2	199,131	7	9	
Princess Amalie	12,000 - -						
Royal Bounty	- - - - -			5,240	-	-	
Secret Service	- - - - -			58,875	2	-	
Fees and Salaries	- - - - -			113,213	12	5	
British Ministers Abroad	- - - - -			59,256	14	2	
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	- - - - -			246,878	5	-	
TOTAL Civil List	- - - - -			988,241	12	-	
Pensions granted by Parliament:							
Duke of Gloucester, per 7 Geo. 3, c. 19	£. 8,000 - -						
Duke of Cumberland, per 7 Geo. 3, c. 19	8,000 - -						
Representatives of Arthur Onslow, Esq., per 2 Geo. 3, c. 33	3,000 - -						
Earl of Chatham, per 18 Geo. 3, c. 65	4,000 - -						
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	750 - -						
				23,750	-	-	
Salaries and Allowances:							
Mint	£. 14,435 11 3						
Bank of England, for passing their Accounts of Annuities	11,411 16 -						
				25,847	7	3	
Courts of Justice:							
Sheriffs of England and Wales, for passing their Accounts	£. 4,000 - -						
Clerk of the Hanaper in the Court of Chancery	4,500 - -						
Augmentation of the Salaries of the Judges	12,525 7 11						
				21,025	7	11	
Queen Anne's Bounty, for Augmentation of Poor Livings	- - - - -			14,700	-	-	
Ancient Pensions, &c., paid out of Excise and Post Office Hereditary Revenues	- - - - -			29,200	-	-	
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland	- - - - -			2,780	1	2	
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 <i>l.</i> , out of 4½ per cent. Duty	- - - - -			30,450	10	-	
Lottery, 1780:—Discount and Receiving Charges, 1,441 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> ; Prizes, 480,000 <i>l.</i>	- - - - -			481,441	14	6	
Expenses of Exchequer Bills	- - - - -			2,121	9	7	
Miscellaneous Supply Grants:							
Maintenance of British Forts on Coast of Africa	£. 13,000 - -	Levant Company	£. 8,000 - -				
Civil Establishment of—		Roads and Bridges in North Britain	4,994 17 6				
Georgia	2,986 - -	Buildings at Somerset House	19,734 16 4				
Nova Scotia	5,099 10 5	Relief of Sufferers from a Hurricane at Jamaica	120,000 - -	216,122	4	3	
St. John's	3,150 - -	Repairing Damages by Riots to London Prisons	35,000 - -				
East Florida	3,950 - -						
General Survey of H. M.'s Dominions in N. America	207 - -						
TOTAL CIVIL GOVERNMENT	- - - - -						1,830,680 6 8
ARMY SERVICES				8,928,044	19	1	
NAVY SERVICES				6,588,724	9	1	
ORDNANCE SERVICES				1,546,252	18	4	
							17,063,022 6 6
TOTAL EXPENDITURE				-	-	-	25,810,412 9 9
Issued to pay off Principal of Exchequer Bills, (Supply), viz.:							
	In Exchange £. 1,500,000 - -						
	In Money 2,900,000 - -						
				4,400,000	-	-	
" " " in anticipation of Malt Duty and Land Tax	- - - - -			2,683,916	18	1	
TOTAL applied to REDUCTION of DEBT	- - - - -						7,083,916 18 1
BALANCES in the Exchequer on 10th October 1781				-	-	-	3,982,237 16 6
				£.			36,876,567 4 4

(22 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1781 - - - - -	-	-	-	3,982,237	16	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	2,898,421	2	6			
Excise - - - - -	6,419,971	18	7			
Stamps - - - - -	656,141	18	6			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,724,204	2	8			
Post Office - - - - -	144,300	-	-			
Crown Lands - - - - -	2,966	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,330	-	6			
Other small Branches of the Hereditary Revenue - - -	3,227	10	1			
Imprest Money repaid, including 362,354 <i>l.</i> 13 <i>s.</i> 3 <i>d.</i> , Balances of Army and Navy Monies directed to be paid into the Exchequer, per 21 Geo. 3, c. 48 - - -	369,171	12	10			
Money received from sales of Land in the ceded West India Islands - - - - -	5,200	-	-			
" " from the East India Company, per 21 Geo. 3, c. 65 - - - - -	100,000	-	-			
Lottery, 1781, to complete 480,000 <i>l.</i> , per 21 Geo. 3, c. 13 - - - - -	£. 83,000					
Lottery, 1782, in part of 405,000 <i>l.</i> , per 22 Geo. 3, c. 8 - - - - -	344,000					
	427,600	-	-			
	918,929	3	5			
TOTAL NET INCOME - - - - -				13,764,934	19	-
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, with a Lottery, to complete 12,000,000 <i>l.</i> Loan, anno 1781, per 21 Geo. 3, c. 14 -	822,000	-	-			
" " " in part of 13,500,000 <i>l.</i> , per 22 Geo. 3, c. 8	12,800,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	13,122,000	-	-			
Raised by Issue of Exchequer Bills (Supply), viz.:	£.	s.	d.			
For Exchange - - - - -	1,560,000	-	-			
For Public Services - - - - -	5,365,566	10	2			
" " " in anticipation of Malt Duty and Land Tax - - - - -	2,750,000	-	-			
	9,615,566	10	2			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - -				22,737,566	10	2
	£.			40,484,739	5	8

into and Issues from the Exchequer, &c., in the Year ended 10th October 1782.

(22 Geo. III.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.
Interest of the Funded Debt	-	-	-	-	-	5,727,766	7	8
Long Annuities and Annuities for Lives and Terms of Years	-	-	-	-	-	1,112,964	5	6
Management of Funded Debt	-	-	-	-	-	120,842	8	9
Interest and Circulation of Exchequer Bills (Supply)	-	-	123,013	4	2	312,138	15	-
" " " " on Malt Duty and Land Tax	-	-	189,125	10	10			
Discount for prompt Payment and receiving Charges of Loan, Anno 1781	-	-	-	-	-	90,783	13	8
TOTAL INTEREST, &c. of PUBLIC DEBT			-	-	-	7,363,995	10	7
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse	-	-	60,000	-	-			
H. M.'s Household	-	-	277,969	8	9			
Works	-	-	54,495	11	1			
Annuities and Pensions out of Civil List:								
The Queen	£. 50,000	-	170,784	12	3			
Prince of Wales	20,204	12 7						
Princes William Henry and Edward	11,000	-						
Duke of Cumberland	9,000	-						
Princess Amalie	12,000	-						
Servants of the late Queen, and of Princess Dowager of Wales	£. 10,474	14 2						
Other Civil List Pensions paid at Exchequer	25,760	13 8						
Paid by Paymaster of Pensions	32,344	11 10						
Royal Bounty	-	-	5,260	-	-			
Secret Service	-	-	56,379	8	-			
Fees and Salaries	-	-	113,841	12	-			
British Ministers Abroad	-	-	44,799	11	5			
Contingent and Miscellaneous Charges, Civil List (see Note, p. 147)	-	-	221,379	11	7			
TOTAL Civil List			1,004,909	15	1			
Pensions granted by Parliament, viz.:								
Duke of Gloucester, per 7 Geo. 3, c. 19	£. 8,000	-						
Duke of Cumberland, per 7 Geo. 3, c. 19	8,000	-						
Representatives of A. Onslow, Esq., per 2 Geo. 3, c. 33	3,000	-						
Earl of Chatham, per 18 Geo. 3, c. 65	4,000	-						
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	273	16 4						
			23,273	16	4			
Salaries and Allowances:								
Mint	£. 13,837	7 6						
Bank of England, for passing their Accounts of Annuities	12,393	13 -						
			26,231	-	6			
Courts of Justice:								
Sheriffs of England and Wales, for passing their Accounts	£. 4,000	-						
Clerk of the Hanaper in the Court of Chancery	3,000	-						
Augmentation of the Salaries of the Judges	13,566	13 3						
			20,566	13	3			
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	14,269	1	-			
Ancient Pensions, &c., paid out of Excise and Post Office Hereditary Revenues	-	-	29,200	-	-			
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland	-	-	2,582	8	9			
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 £, out of 4½ per cent. Duty	-	-	24,681	-	11			
Lottery 1781:—Discount and receiving Charges, 1,592 £. 0 s. 8 d.; prizes, 480,000 £.	-	-	481,592	-	8			
Expenses of Exchequer Bills	-	-	1,662	6	3			
Miscellaneous Supply Grants:								
Maintenance of British Forts on Coast of Africa	£. 15,000	-	115,637	3	8			
Civil Establishments of—								
Georgia	2,536	-						
Nova Scotia	5,021	10 5						
St. John's	3,000	-						
East Florida	3,950	-						
West Florida	10,500	-						
Sufferers at the Riots in 1780	£. 5,200	-						
Levant Company	5,000	-						
Roads and Bridges in Scotland	4,830	1 6						
Buildings at Somerset House	29,599	11 9						
Rebuilding Newgate	10,000	-						
Commissioners of Public Accounts	18,000	-						
British Museum	3,000	-						
TOTAL CIVIL GOVERNMENT						1,744,605	6	5
ARMY SERVICES			7,754,549	4	10			
NAVY SERVICES			10,806,930	15	-			
ORDNANCE SERVICES			1,563,683	19	7			
TOTAL EXPENDITURE						20,125,163	19	5
Issued to pay off Exchequer Bills (Supply), viz.:								
In Exchange	£. 1,500,000	-						
In Money	2,900,000	-						
			4,400,000	-	-			
" " in anticipation of Malt Duty and Land Tax	-	-	3,093,743	13	8			
TOTAL applied to REDUCTION of DEBT						7,493,743	13	8
BALANCES in the Exchequer on 10th October 1782						3,757,230	16	-
			£.			40,484,739	5	8

(23 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1782 -	-	-	-	3,757,280	16	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs -	2,949,374	13	4			
Excise -	5,479,975	5	9			
Stamps -	855,025	16	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,595,639	13	5			
Post Office -	165,600	-	-			
Crown Lands -	1,066	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths -	5,095	16	1			
Other Small Branches of the Hereditary Revenue -	6,487	5	6			
Imprest Money repaid, including 20,083 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> , Balances of Army and Navy Grants repaid into the Exchequer, per 21 Geo. 3, c. 48 -	84,716	13	-			
Money received from the Sale of French Prizes taken before declaration of the late War -	5,377	8	11			
Lottery, 1782, to complete 405,000 <i>l.</i> , per 22 Geo. 3, c. 8 -	61,000					
Lottery, 1783, in part of 480,000 <i>l.</i> , per 23 Geo. 3, c. 35 -	468,000					
	529,000	-	-			
				630,677	3	6
TOTAL NET INCOME -				12,677,359	5	6
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, with a Lottery, to complete 13,500,000 <i>l.</i> , anno 1782, per 22 Geo. 3, c. 8 -	1,200,000	-	-			
" " to Annuities, in part of 12,000,000 <i>l.</i> , per 23 Geo. 3, c. 35	9,700,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT -	10,900,000	-	-			
Raised by Issue of Exchequer Bills (Supply), viz.:						
For Exchange -	500,000	-	-			
For Public Services -	3,229,392	1	6			
" " in anticipation of Malt Duty and Land Tax -	2,750,000	-	-			
	6,479,392	1	6			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				17,379,392	1	6
				£.	33,813,982	3 -

into and Issues from the Exchequer, &c., in the Year ended 10th October 1783.

(23 Geo. III.)

			£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:								
Interest of the Funded Debt	-	-	-	-	-	6,313,962	12	9
Long Annuities and Annuities for Lives and Terms of Years	-	-	-	-	-	1,245,178	11	2
Management of Funded Debt	-	-	-	-	-	132,584	15	1
Interest and Circulation of Exchequer Bills (Supply)	-	-	97,251	11	11			
" " " on Malt Duty and Land Tax	-	-	178,242	8	9			
						275,494	-	8
Discount for prompt Payment and receiving Charges of Loan, 1782	-	-	-	-	-	86,921	8	11
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	8,054,141	8	7
CIVIL GOVERNMENT, viz.:								
H. M.'s Privy Purse	-	-	60,000	-	-			
H. M.'s Household	-	-	240,998	11	8			
Works	-	-	16,107	16	-			
Annuities and Pensions out of Civil List, viz.:								
The Queen	£. 50,000	-	Princess Amalie	£. 12,000	-	297,625	17	1
Prince of Wales	20,204	12 7	Other Civil List Pensions	-	-			
Princes William Henry and Edward	11,000	-	paid at Exchequer	148,057	7 7			
Duke of Cumberland	9,000	-	Paid by Paymaster of Pensions	47,363	16 11			
Royal Bounty	-	-				6,024	1	3
Secret Service	-	-				38,942	5	-
Fees and Salaries	-	-				140,486	8	6
British Ministers Abroad	-	-				95,487	7	5
Contingent and Miscellaneous Charges, Civil List (see note p. 147)	-	-				235,803	4	4
TOTAL Civil List, exclusive of 50,000 l. applied to pay off						1,191,475	11	3
Exchequer Bills charged on Civil List	-	-						
Pensions granted by Parliament, viz.:								
Duke of Gloucester, per 7 Geo. 3, c. 19	-	-	£. 8,000	-	-	23,151	4	2
Duke of Cumberland, per 7 Geo. 3, c. 19	-	-	8,000	-	-			
Representatives of A. Onslow, Esq., per 2 Geo. 3, c. 33	-	-	3,000	-	-			
Earl of Chatham, per 18 Geo. 3, c. 65	-	-	4,000	-	-			
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19	-	-	151	4	2			
Salaries and Allowances:								
Mint	-	-	£. 14,403	-	10	28,612	10	10
Bank of England, for passing their Accounts of Annuities	-	-	14,209	10	-			
Courts of Justice:								
Sheriffs of England and Wales, for passing their Accounts	-	-	£. 4,000	-	-	14,450		
Clerk of the Hanaper in the Court of Chancery	-	-	1,500	-	-			
Augmentation of the Salaries of the Judges	-	-	8,950	-	-			
Queen Anne's Bounty for Augmentation of Poor Livings	-	-				14,854	12	-
Ancient Pensions, &c., paid out of Excise and Post Office Hereditary Revenues	-	-				29,200	-	-
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland	-	-				2,870	17	2
Salaries in West India Islands, &c., including the Duke of Gloucester's Pension, 9,000 l., out of 4½ per cent Duty	-	-				13,812	10	-
Lottery, 1782—Discount and receiving Charges, 1,222 l. 1 s. 4 d.; Prizes, 405,000 l.	-	-				406,222	1	4
Expenses of Exchequer Bills	-	-				2,141	15	8
Miscellaneous Supply Grants:								
Maintenance of British Forts on Coast of Africa	£. 13,000	-	Damages during the Riots, 1782	£. 1,006	15 -	121,739	19	-
Civil Establishment of—			Roads and Bridges in Scotland	5,829	10 6			
Georgia	3,340	-	Buildings at Somerset House	20,000	-			
Nova Scotia	5,943	9 5	Paving and Lighting Westminster	800	-			
East Florida	4,120	4 1	Prince of Wales's Household	35,000	-			
West Florida	4,800	-	Commissioners of Public Accounts	7,700	-			
Senegambia	2,450	-	Expenses of managing Lottery	12,750	-			
Levant Company	5,000	-						
TOTAL CIVIL GOVERNMENT						1,788,531	1	5
ARMY SERVICES	-	-				5,331,677	18	-
NAVY SERVICES	-	-				6,994,326	4	2
ORDNANCE SERVICES	-	-				1,341,036	19	5
TOTAL EXPENDITURE						13,667,041	1	7
Advance by way of Loan to the East India Company in Exchequer Bills, per 23 Geo. 3, c. 83	-	-				300,000	-	-
Issued to pay off Principal of Exchequer Bills (Supply), viz.:								
In Exchange	£. 500,000	-				3,450,000		
In Money	2,950,000	-						
" " " in anticipation of Malt Duty and Land Tax	-	-				2,477,447	1	4
TOTAL applied to REDUCTION of DEBT						5,927,447	1	4
BALANCES in the Exchequer on 10th October 1783	-	-				4,076,821	10	1
						£.	33,813,982	3 -

(24 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1783 - - - - -	-	-	-	4,076,821	10	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	3,025,630	-	2			
Excise - - - - -	6,139,312	10	4			
Stamps - - - - -	991,301	13	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	2,460,145	15	4			
Post Office - - - - -	200,600	-	-			
Crown Lands - - - - -	7,018	9	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	15,614	1	2			
Other small Branches of the Hereditary Revenue - - - - -	2,173	15	11			
Imprest Money repaid, including 7,088 <i>l.</i> 3 <i>s.</i> 3 <i>d.</i> Civil List Monies - - - - -	85,903	3	5			
Money received from a Society of Quakers at New York, for Conscience sake - - - - -	52	16	-			
„ from a Person unknown, at New York, for Conscience sake - - - - -	300	-	-			
Lottery, 1783, to complete 480,000 <i>l.</i> , per 23 Geo. 3, c. 35 - - - - -	£.12,000	-	-			
Lottery, 1784, in part of 360,000 <i>l.</i> , per 24 Geo. 3, c. 10 - - - - -	274,000	-	-			
	286,000	-	-			
				390,048	16	6
TOTAL NET INCOME - - - - -				13,214,052	5	-
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, with a Lottery, to complete 12,000,000 <i>l.</i> Loan, anno 1783, per 23 Geo. 3, c. 35 - - - - -	2,300,000	-	-			
„ „ „ „ with a Lottery, in part of 6,000,000 <i>l.</i> , per 24 Geo. 3, c. 10 - - - - -	3,796,000	-	-			
Navy Victualling and Transport Bills, and Ordnance Debentures, with Interest, funded at 5 per cent., per 24 Geo. 3, c. 39 - - - - -	6,397,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	12,493,000	-	-			
Raised by Issue of Exchequer Bills (Supply); viz.:	£.	s.	d.			
For Exchange - - - - -	1,934,700	-	-			
For Public Services - - - - -	972,520	3	-			
„ „ „ „ in anticipation of Malt Duty and Land Tax - - - - -	2,737,280	-	10			
	5,644,500	3	10			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				18,137,500	3	10
	£.			35,428,373	18	11

to and Issues from the Exchequer, &c., in the Year ended 10th October 1784.

(24 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
Interest of the Funded Debt						-	-	-	6,812,727	12	9
Long Annuities and Annuities for Lives and Terms of Years						-	-	-	1,322,933	10	7
Management of Funded Debt						-	-	-	145,907	10	3
Interest and Circulation of Exchequer Bills (Supply)						-	-	-	193,766	9	3
" " " on Malt Duty and Land Tax						-	-	-	177,741	19	11
Discount for prompt Payment, and receiving Charges of Loan, 1783						-	-	-	371,508	9	2
						-	-	-	25,253	6	10
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	8,678,330	9	7
CIVIL GOVERNMENT, viz.:											
H. M.'s Privy Purse						-	-	-	60,000	-	-
H. M.'s Household						-	-	-	241,620	17	3
Works						-	-	-	11,839	1	9
Annuities and Pensions out of Civil List, viz.:											
The Queen		£. 50,000		Princess Amalie		£. 12,000		}	260,296	10	7
Prince of Wales		50,000		Other Civil List Pensions paid		at Exchequer					
Princes William Henry, and Edward		11,000		Paid by Paymaster of Pen-		sions					
Duke of Cumberland		9,000				8,241					
Royal Bounty						-	-	-	6,921	15	6
Secret Service						-	-	-	31,898	19	8
Fees and Salaries						-	-	-	132,278	9	4
British Ministers Abroad						-	-	-	76,671	19	5
Contingent and Miscellaneous Charges, Civil List (see note p. 147)						-	-	-	233,613	16	5
TOTAL Civil List (including 60,000 £. granted for Civil List Debts, but exclusive of 50,000 £. applied to pay off Exchequer Bills charged on Civil List)						-	-	-	1,055,141	9	11
Pensions Granted by Parliament, viz.:											
Duke of Gloucester, per 7 Geo. 3, c. 19						-	-	-	£. 8,000	-	-
Duke of Cumberland, per 7 Geo. 3, c. 19						-	-	-	8,000	-	-
Representatives of A. Onslow, Esq., per 2 Geo. 3, c. 33						-	-	-	3,000	-	-
Earl of Chatham, per 18 Geo. 3, c. 65						-	-	-	4,000	-	-
Sir George A. Eliot, Bart., on Annuity of 1,500 £., from 13th September 1782, per 23 Geo. 3, c. 85						-	-	-	2,729	7	8
Lord Rodney, on Annuity of 2,000 £., from 10th April 1782, per 23 Geo. 3, c. 86						-	-	-	4,461	10	9
Late Officers for Wine Licenses, per 30 Geo. 2, c. 19						-	-	-	170	-	-
						-	-	-	30,360	18	5
Salaries and Allowances:											
Mint Expenses						-	-	-	£. 11,839	4	4
Bank of England, for passing their Accounts of Annuities						-	-	-	32,722	14	7
Courts of Justice:						-	-	-	44,561	18	11
Sheriffs of England and Wales for passing their Accounts						-	-	-	£. 4,000	-	-
Clerk of the Hanaper in the Court of Chancery						-	-	-	1,500	-	-
Augmentation of the Salaries of the Judges						-	-	-	17,150	-	-
						-	-	-	22,650	-	-
Queen Anne's Bounty, for the Augmentation of Poor Livings						-	-	-	15,514	1	2
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues						-	-	-	29,200	-	-
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland						-	-	-	2,567	-	10
Duke of Gloucester (on 9,000 £. per annum), 6,750 £.; and Earl Kinnoul (on 1,000 £. in perpetuity), 750 £.; out of 4½ per cent. Duty						-	-	-	7,500	-	-
Lottery, 1783:—Discount and receiving Charges, 1,247 £. 6 s. 6 d.; Prizes, 480,000 £.						-	-	-	481,247	6	6
Expenses of Exchequer Bills						-	-	-	1,618	9	3
Miscellaneous Supply Grants, including 25,000 £., Balance of 60,000 £., for Prince of Wales' Household (see details, Appendix 2, page 446)						-	-	-	114,274	8	10
TOTAL CIVIL GOVERNMENT						-	-	-	1,804,635	13	10
ARMY SERVICES, including Subsidies						-	-	-	3,300,849	12	9
NAVY SERVICES						-	-	-	3,049,544	12	9
ORDNANCE SERVICES						-	-	-	1,014,398	12	-
NAVY VICTUALLING and TRANSPORT BILLS, and ORDNANCE DEBENTURES, with Interest, funded per 24 Geo. 3, c. 39						-	-	-	6,397,000	-	-
TOTAL EXPENDITURE						-	-	-	13,761,792	17	6
Issued to pay off Principal of Exchequer Bills (Supply), viz.:						-	-	-	24,244,759	-	11
In Exchange £. 1,934,700						-	-	-	} 4,200,000	-	-
In Money - 2,265,300						-	-	-			
" " " in anticipation of Malt Duty and Land Tax						-	-	-	2,646,436	1	-
TOTAL applied to REDUCTION of DEBT						-	-	-	6,846,436	1	-
BALANCES in the Exchequer on 10th October 1784						-	-	-	4,337,178	17	-
						-	-	-	£.	35,428,373	18 11

(25 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.
BALANCES in the Exchequer on 10th October 1784 - - - - -	-	-	-	4,337,178	17
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:					
Customs - - - - -	4,536,536	9	6		
Excise - - - - -	6,141,510	9	5		
Stamps - - - - -	1,216,826	2	10		
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,666,491	18	2		
Post Office - - - - -	304,350	-	-		
Crown Lands - - - - -	9,191	3	11		
Miscellaneous, viz.:					
First Fruits and Tenths - - - - -	22,067	15	2		
Other small Branches of the Hereditary Revenue - - -	2,745	-	9		
Imprest Money repaid, including 9,914 <i>l.</i> 2 <i>s.</i> , Civil List Moneys, and 104,205 <i>l.</i> 9 <i>s.</i> 8 <i>d.</i> Balances in the hands of late Paymasters General of the Forces and late Treasurers of the Navy, repaid to the Exchequer, in pursuance of the Act 21 Geo. 3, c. 48, and in accordance with the recommendations of the Commissioners of Public Accounts, appointed under the Act 20 Geo. 3, c. 54 -	163,073	4	4		
Imprest money repaid from Sale of old Army Stores - - -	59,176	14	-		
Surplus Exchequer Fees, and Fees of Suppressed Offices -	5,667	6	6		
Money received from Persons unknown, for Conscience sake	10	-	-		
Lottery, 1784, to complete 360,000 <i>l.</i> , per 24 Geo. 3, c. 10 - - - - -	£. 86,000	-	-		
Lottery, 1785, in part of 650,000 <i>l.</i> , per 25 Geo. 3, c. 59 - - - - -	313,000	-	-		
	399,000	-	-		
	651,740	-	9		
TOTAL NET INCOME - - - - -				15,526,646	4
OTHER RECEIPTS, viz.:					
Raised by Contributions to Annuities, with a Lottery, to complete 6,000,000 <i>l.</i> Loan, anno 1784, per 24 Geo. 3, c. 10, after deducting 638 <i>l.</i> unpaid by a person, who thereby forfeited 522 <i>l.</i> advanced - - - - -	2,203,362	-	-		
Navy and Victualling Bills and Ordnance Debentures, with Interest, funded in 5 <i>l.</i> per cent. Stock, per 25 Geo. 3, c. 32 - - - - -	9,865,941	18	4		
TOTAL raised by CREATION of FUNDED DEBT - - - - -	12,069,303	18	4		
Raised by Issue of Exchequer Bills, Supply, viz.:					
For Exchange - £. 1,640,900 - - -					
For Public Services 1,243,492 - - -					
" " " in anticipation of Malt Duty and Land Tax 1,641,717 - - -					
	4,526,109	-	-		
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - -				16,595,412	18
	£.			36,459,237	19 1

into and Issues from the Exchequer, &c., in the Year ended 10th October 1785.

(25 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
Interest of Funded Debt				-	-	-	7,282,304	14	9
Long Annuities, and Annuities for Lives and Terms of Years				-	-	-	1,298,832	4	7
Management of Funded Debt				-	-	-	149,109	17	8
Interest and Circulation of Exchequer Bills (Supply)				-	-	259,356	18	-	-
" " " on Malt Duty and Land Tax				-	-	207,922	4	6	-
Discount for prompt Payments and receiving Charges of Loan, 1784				-	-	-	31,523	12	7
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	9,229,054	12	1
CIVIL GOVERNMENT, viz.:									
H. M.'s Privy Purse				-	-	60,000	-	-	-
H. M.'s Household				-	-	55,474	16	7	-
Works				-	-	-	-	-	-
Annuities and Pensions, viz.:									
The Queen		£. 50,000	Princess Amalie	£. 12,000	-	-	-	-	-
Prince of Wales		50,000	Other Civil List Pensions paid	-	-	-	-	-	-
Princes William Henry, Edward		-	at Exchequer	34,977	12	6	169,432	1	9
Ernest, and Adolphus		11,000	Pensions paid by Paymaster of	-	-	-	-	-	-
Duke of Cumberland		9,000	Pensions	2,454	9	3	-	-	-
Royal Bounty				-	-	1,970	-	-	-
Secret Service				-	-	7,864	19	6	-
Fees and Salaries (see also Civil List, 7th Class)				-	-	37,731	17	4	-
British Ministers Abroad (see also Civil List, 3d Class)				-	-	22,986	9	2	-
Civil List:*									
2d Class: Salaries of Lord Chancellor, Speaker, Judges, &c.		£. 24,887	10	-	-	-	-	-	-
3rd Class: British Ministers Abroad		53,749	4	4	-	-	-	-	-
4th Class: Bills of H. M.'s Tradesmen		110,268	14	5	-	-	-	-	-
5th Class: Salaries, &c. of H. M.'s Menial Servants		-	-	-	£. 67,240	8	2	-	-
6th Class: Pensions and Annuities		-	-	-	96,075	11	3	-	-
7th Class: Fees and Salaries		-	-	-	42,815	2	1	-	-
8th Class: Salaries of Commissioners of the Treasury		-	-	-	6,911	-	-	-	-
Contingent and Miscellaneous Charges, Civil List (see note p. 147)				-	-	282,218	12	1	-
TOTAL Civil List (exclusive of 50,000 <i>l.</i> applied to pay off Exchequer Bills charged on Civil List)				-	-	989,126	6	8	-
Pensions Granted by Parliament, viz.:									
Duke of Gloucester, 7 Geo. 3, c. 19, and 25 Geo. 3, c. 53		£. 10,250	Sir G. A. Eliot, bart., 23 Geo. 3, c. 85	-	-	£. 1,500	-	-	-
Duke of Cumberland, 7 Geo. 3, c. 19		8,000	Lord Rodney, 23 Geo. 3, c. 86	-	-	2,000	-	-	-
Representatives of Arthur Onslow, esq., 2 Geo. 3, c. 33		3,000	Late Officers for Wine Licenses, 30 Geo. 2, c. 19	-	-	212	10	-	-
Earl of Chatham, 18 Geo. 3, c. 65		4,000	-	-	-	-	-	-	-
Salaries and Allowances:									
Mint		-	-	-	£. 10,312	11	9	-	-
Bank of England, for passing their Accounts of Annuities		-	-	-	41,824	10	4	-	-
South Sea Company		-	-	-	1,968	1	5	-	-
Courts of Justice:									
Sheriffs of England and Wales, for passing their Accounts		-	-	-	£. 4,000	-	-	-	-
Clerk of the Hanaper in the Court of Chancery		-	-	-	4,500	-	-	-	-
Augmentation of the Salaries of the Judges		-	-	-	13,050	-	-	-	-
Queen Anne's Bounty, for Augmentation of Poor Livings		-	-	-	-	-	-	15,529	5 11
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues		-	-	-	-	-	-	30,450	- -
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland		-	-	-	-	-	-	664	11 11
Salaries in West India Islands, &c., including Duke of Gloucester's Pension, 9,000 <i>l.</i> , out of 4½ per cent. Duty		-	-	-	-	-	-	9,897	10 -
Lottery, 1784:—Discount and receiving Charges, 1,129 <i>l.</i> 7 <i>s.</i> 11 <i>d.</i> ; Prizes paid, 360,000 <i>l.</i>		-	-	-	-	-	-	361,129	7 11
Expenses of Exchequer Bills		-	-	-	-	-	-	1,922	3 10
Miscellaneous Supply Grants, including 41,716 <i>l.</i> 1 <i>s.</i> 2 <i>d.</i> for Arrears charged on 4½ per cent. Duty; (see Details, Appendix 2, page 446)		-	-	-	-	-	-	298,657	2 -
TOTAL CIVIL GOVERNMENT				-	-	-	1,811,994	1	9
ARMY SERVICES, including Subsidies				-	-	2,389,592	12	-	-
NAVY SERVICES				-	-	1,984,675	18	5	-
ORDNANCE SERVICES				-	-	550,798	3	1	-
NAVY and VICTUALLING BILLS and ORDNANCE DEBENTURES, funded per 25 Geo. 3, c. 32				-	-	9,865,941	18	4	-
TOTAL EXPENDITURE				-	-	-	14,791,008	11	10
Issued to pay off Principal of Exchequer Bills (Supply), viz.:				-	-	-	25,832,057	5	8
In Exchange		£. 1,640,900	-	-	-	-	-	-	-
In Money		1,258,865	5	10	-	2,899,765	5	10	-
" " " in anticipation of Malt Duty and Land Tax		-	-	-	-	2,740,995	5	10	-
TOTAL applied to REDUCTION of DEBT				-	-	-	5,640,760	11	8
BALANCES in the EXCHEQUER on 10th October 1785				-	-	-	4,986,420	2	7
				-	-	-	£.	36,459,237	19 11

* It would appear from the Treasury Annual Revenue Books that the new arrangement into Classes of the Charges of the Civil List, under Mr. Burke's Act, 22 Geo. 3, c. 82, was carried into effect in the middle of this financial year, 1784-5, in the latter part of which only, the Civil List payments are stated according to the new arrangement, as shown above.

26 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1785 - - - - -	-	-	-	4,986,420	2	7
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	3,782,576	10	5			
Excise - - - - -	6,413,076	12	5			
Stamps - - - - -	1,299,947	-	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	2,774,053	4	11			
Post Office - - - - -	262,200	-	-			
Crown Lands - - - - -	5,040	8	8			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	16,242	8	1			
Other small Branches of the Hereditary Revenue - -	4,249	10	5			
Militia Fines - - - - -	4,050	-	-			
Imprest Money repaid, including 9,643 <i>l.</i> 4 <i>s.</i> , Civil List Money, and 38,200 <i>l.</i> further Balances in the hands of late Paymasters General of the Forces, and late Treasurer of the Navy, repaid to the Exchequer, in pursuance of the Act 21 Geo. 3, c. 48, and in accordance with the recommendations of the Commissioners of Public Accounts, appointed under the Act 20 Geo. 3, c. 54 - -	59,976	-	11			
Imprest Money repaid from Sale of old Army Stores -	42,064	1	9			
Surplus Exchequer Fees, and Fees of Suppressed Offices -	5,127	1	6			
Lottery, 1785, to complete 650,000 <i>l.</i> - - - - -	£.	s.	d.			
per 25 Geo. 3, c. 59 - - - - -	337,000	-	-			
Lottery, 1786, in part of 688,750 <i>l.</i> per 26 Geo. 3, c. 65 - - - - -	240,000	-	-			
	577,000	-	-			
	708,709	2	8			
TOTAL NET INCOME - - - - -				15,245,602	19	2
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills (Supply), viz.:						
For Exchange - - - - -	2,366,800	-	-			
For Public Services - - - - -	1,439,530	13	9			
	3,806,330	13	9			
in anticipation of Malt Duty and Land Tax -	3,539,100	-	11			
TOTAL raised by CREATION of UNFUNDED DEBT - -				7,345,430	14	8
	£.			27,577,453	16	5

into and Issues from the Exchequer, &c., in the Year ended 10th October 1786.

(26 Geo. III.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Funded Debt	- - - - -	-	-	-	7,831,837	6	2
Long Annuities, and Annuities for Lives and Terms of Years	- - - - -	-	-	-	1,294,984	16	7
Management of Funded Debt	- - - - -	-	-	-	147,843	12	1
Interest and Circulation of Exchequer Bills (Supply)	- - - - -	118,157	19	7	} 205,846	19	11
" " " on Malt Duty and Land Tax	- - - - -	87,689	-	4			
TOTAL INTEREST, &c. of PUBLIC DEBT		-	-	-	9,480,512	14	9
CIVIL GOVERNMENT, viz.:							
Civil List:							
1st Class:		3d Class: British Ministers					
H. M.'s Privy Purse	£. 60,182 - 6	Abroad	£. 76,016 9 8				
The Queen	- - - 50,000 - -	4th Class: Tradesmens' Bills,	137,857 10 10				
Prince of Wales	- - - 60,000 - -	5th Class: Salaries of H. M.'s					
Princes William Henry, Edward Ernest, Augustus, and Adolphus	- - - 12,750 - -	Menial Servants	90,730 12 9				
Duke of Cumberland	- - - 9,000 - -	6th Class: Pensions and Annuities	123,274 10 9				
Princess Amalie	- - - 12,000 - -	7th Class: Fees and Salaries	89,177 17 2				
	£. 193,932 - 6	8th Class: Salaries of Commissioners of the Treasury,	13,822 - -				
2d Class: Salaries of Lord Chancellor, Speaker, Judges, &c.	- - - 32,955 - -	Contingent and Miscellaneous Charges (see note p. 147)	257,034 13 8				
Pensions Granted by Parliament, viz.:							
Duke of Gloucester (7 Geo. 3, c. 19, and 25 Geo. 3, c. 53)	£. 17,000	Sir G. A. Eliot, Bart. (23 Geo. 3, c. 85)	£. 1,500				
Duke of Cumberland (7 Geo. 3, c. 19)	- - - 8,000 - -	Lord Rodney (23 Geo. 3, c. 86)	- 2,000 - -				
Representatives of A. Onslow, Esq. (2 Geo. 3, c. 33)	- - - 3,000 - -	Late Auditors of the Imprest (25 Geo. 3, c. 52)	- 15,100 - -				
Earl of Chatham (18 Geo. 3, c. 65)	- - - 4,000 - -	Late Officers for Wine Licenses (30 Geo. 2, c. 19)	- 170 - -				
Salaries and Allowances:							
Audit Office	- - - - - £. 10,000 - -						
Mint	- - - - - - - - - 14,685 18 6						
Courts of Justice:							
Sheriffs of England and Wales, for passing their Accounts,	£. 4,000 - -						
Clerk of the Hanaper in the Court of Chancery	- - - 3,000 - -						
Augmentation of the Salaries of the Judges	- - - 12,650 - -						
Queen Anne's Bounty, for Augmentation of Poor Livings	- - - - -						
Ancient Pensions, &c. paid out of Exchequer and Post Office Hereditary Revenues	- - - - -						
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland	- - - - -						
Salaries in West India Islands, &c., out of 4½ per cent. Duty	- - - - -						
Lottery, 1785:—Receiving Contributions, 1,000 l.; Prizes paid, 500,000 l.	- - - - -						
Expenses of Exchequer Bills	- - - - -						
Miscellaneous Supply Grants (see Details, Appendix 2, page 446)	- - - - -						
TOTAL CIVIL GOVERNMENT							
ARMY SERVICES including Subsidies	- - - - -						
NAVY SERVICES	- - - - -						
ORDNANCE SERVICES	- - - - -						
TOTAL EXPENDITURE							
To the Commissioners for the Reduction of the National Debt, for Sinking Fund per 26 Geo. 3, c. 31							
Issued to pay off Exchequer Bills (Supply), viz.:							
In Exchange	£. 2,366,800 - -						
In Money	- - - 1,338,200 - -						
" " " in anticipation of Malt Duty and Land Tax	- - - 2,884,509 2 5						
TOTAL applied to REDUCTION of DEBT							
BALANCES in the Exchequer on 10th October 1786							

(27 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1786 - - - - -	-	-	-	3,760,201	18	2
NET RECEIPTS of Public Income, deducting Drawbacks, &c, and Charges of Collection and Management, viz.:						
Customs - - - - -	4,094,476	12	7			
Excise - - - - -	7,043,449	-	4			
Stamps - - - - -	1,196,097	13	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	2,909,050	10	7			
Post Office - - - - -	261,525	-	-			
Crown Lands - - - - -	10,112	8	8			
Miscellaneous, viz.:						
First Fruits and Tenths - - - - -	10,003	14	11			
Other small Branches of the Hereditary Revenue - - - - -	7,243	10	10			
Militia Fines - - - - -	2,800	-	-			
Imprest Money repaid, including 10,000 <i>l.</i> , Civil List Money, and 55,000 <i>l.</i> further Balances in the hands of late Paymasters General of the Forces, and late Treasurer of the Navy, repaid to the Exchequer, in pursuance of the Act 21 Geo. 3, c. 48, and in accordance with the recommendations of the Commissioners of Public Accounts, appointed under the Act 20 Geo. 3, c. 54 - - - - -	86,960	3	6			
Fees of Suppressed Offices - - - - -	600	-	-			
Money received from the Executors of Elizabeth Barsham, for Conscience sake - - - - -	383	13	3			
" " the East India Company, in full of 400,000 <i>l.</i> , per 21 Geo. 3, c. 65, for their Territorial Acquisitions and Revenues - - - - -	100,000	-	-			
Lottery, 1786, to complete 688,750 <i>l.</i> , per 26 Geo. 3, c. 65 - - - - -	£. 448,750	-	-			
Lottery, 1787, in part of 756,875 <i>l.</i> , per 27 Geo. 3, c. 41 - - - - -	281,875	-	-			
	730,625	-	-			
				938,616	2	6
TOTAL NET INCOME - - - - -				16,453,327	7	10
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills (Supply), viz.:						
For Exchange - - - - -	6,413,700	-	-			
For Public Services - - - - -	1,077,450	7	-			
				7,491,150	7	-
" " " in anticipation of Malt Duty and Land Tax -				2,453,126	5	10
TOTAL raised by CREATION of UNFUNDED DEBT - - - - -				9,944,276	12	10
				£.		
				30,157,805	18	10

into and Issues from the Exchequer, &c., in the Year ended 10th October 1787.

(27 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.		
Interest of the Funded Debt, exclusive of 22,749 <i>l.</i> , Dividends of Sinking Fund				-	-	-	7,788,828	2	3		
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	1,021,490	18	5		
Management of Funded Debt				-	-	-	126,831	17	9		
Interest and Circulation of Exchequer Bills, Supply				250,438	8	-	354,616	13	3		
"	"	"	" on Malt Duty and Land Tax	104,178	5	3					
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	9,291,767	11	8		
CIVIL GOVERNMENT, viz.:											
Civil List:											
1st Class:				3d Class: British Ministers							
H.M.'s Privy Purse	-	£.	60,000	-	Abroad	-	-	74,047	19 6		
The Queen	-	-	60,000	-	4th Class: H.M.'s Tradesmen's						
Prince of Wales	-	-	52,500	-	Bills	-	-	135,003	19 3		
Princes William Henry,				5th Class: Salaries of H.M.'s					1,053,611	9 7	
Edward Ernest, Adolphus,				Menial Servants	-	-	89,798	7 4			
and Augustus	-	-	14,500	-	6th Class: Pensions and An-						
Duke of Cumberland	-	-	9,000	-	nuities	-	-	112,745			7 4
Princess Amalie	-	-	3,000	-	7th Class: Fees and Salaries	-	-	72,387	19 2		
£. 199,000				-	8th Class: Salaries of Com-				13,595	3 11	
2d Class: Salaries of Lord Chan-				-	missioners of the Treasury						
cellor, Speaker, Judges, &c.	-	-	31,803 17 3	-	Contingent and Miscellaneous				325,228	15 10	
				-	Charges (see note, p. 147)						
Pensions Granted by Parliament, viz.:											
Duke of Gloucester, 7 Geo. 3,				Lord Rodney, 23 Geo. 3,					53,281	9 10	
c. 19, and 25 Geo. 3, c. 53	-	£.	17,000	-	c. 86	-	-	£. 2,000			- -
Duke of Cumberland, 7 Geo. 3,				-	-	-	-	-			-
c. 19	-	-	8,000	-	Lady Dorchester, 26 Geo.						2,511
Representatives of A. Onslow,				-	3, c. 88	-	-	-	-	-	
Esq., 2 Geo. 3, c. 33	-	-	3,000	-	Late Officers for Wine Li-				170	- -	
Earl of Chatham, 18 Geo. 3, c. 65	-	-	4,000	-	censes, 30 Geo. 2, c. 19						
Sir G. A. Eliot, Bart., 23 Geo. 3,				-	Late Auditors of Imprests,				15,100	- -	
c. 85	-	-	1,500	-	25 Geo. 3, c. 52	-	-	-			
Salaries and Allowances:											
Audit Office	-	-	-	-	£.	10,000	-	-	27,013	6 2	
Mint	-	-	-	-	-	17,013	6	2			
Courts of Justice:											
Sheriffs of England and Wales	-	-	-	-	£.	4,000	-	-	18,972	3 6	
Augmentation of the Salaries of the Judges	-	-	-	-	-	14,972	3	6			
Queen Anne's Bounty, for Augmentation of Poor Livings	-	-	-	-	-	16,317	4	1	2,014,261	19 11	
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues	-	-	-	-	-	24,275	-	-			
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland	-	-	-	-	-	2,950	12	11			
Salaries in West India Islands, &c., out of 4½ per cent. Duty	-	-	-	-	-	16,105	18	7			
Lottery, 1786:—Receiving Contributions, 1,000 <i>l.</i> ; Prizes paid, 500,000 <i>l.</i>	-	-	-	-	-	501,000	-	-	1,558	19 5	
Expenses of Exchequer Bills	-	-	-	-	-	299,175	15	-			
Miscellaneous Supply Grants (see Details, Appendix 2, page 446)	-	-	-	-	-	-	-	-			
TOTAL CIVIL GOVERNMENT				-	-	-	-	-			
ARMY SERVICES				-	-	-	1,803,425	6	8	4,178,415	7 11
NAVY SERVICES				-	-	-	1,991,312	3	4		
ORDNANCE SERVICES				-	-	-	383,677	17	1		
TOTAL EXPENDITURE				-	-	-	-	-	-	15,484,444	17 10
To the Commissioners for the Reduction of the National Debt, for Sinking Fund, per				-	-	-	1,058,505	6	10		
26 Geo. 3, c. 31	-	-	-	-	-	-	-	-			
Issued to pay off Exchequer Bills (Supply), viz.:											
In Exchange				-	-	£.	6,413,700	-	-		
In Money				-	-	-	1,086,300	-	-		
"	"	"	" in anticipation of Malt Duty	-	-	-	2,742,637	-	-		
and Land Tax				-	-	-	-	-	-	10,242,637	- -
TOTAL applied to REDUCTION of DEBT				-	-	-	-	-	-	11,301,142	6 10
BALANCES in the Exchequer on 10th October 1787				-	-	-	-	-	-	3,372,218	14 2
				-	-	-	-	-	-	£.	30,157,895 13 10

(28 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1787	-	-	-	3,372,218	14	2
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	3,996,302	8	1			
Excise	7,257,449	3	-			
Stamps	1,322,310	6	7			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	3,013,191	7	11			
Post Office	330,200	-	-			
Crown Lands	1,106	13	4			
Miscellaneous, viz.:						
First Fruits and Tenths	15,157	19	2			
Other Small Branches of the Hereditary Revenue	5,960	8	5			
Militia Fines	4,134	14	4			
Imprest Money repaid	56,662	-	7			
Fees of Suppressed Offices	3,315	-	-			
Lottery, 1787, to complete 756,875 <i>l.</i> , per	£.	s.	d.			
27 Geo. 3, c. 41	475,000	-	-			
Lottery, 1788, in part of 750,600 <i>l.</i> , per						
28 Geo. 3, c. 21	298,600	-	-			
	773,600	-	-	858,830	2	6
TOTAL NET INCOME				16,779,396	1	5
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills (Supply), viz.:	£.	s.	d.			
For Exchange	4,477,600	-	-			
For Public Services	1,633,126	19	3	6,110,726	19	3
" " " in anticipation of Malt Duty and Land Tax				3,378,776	12	4
TOTAL raised by CREATION of UNFUNDED DEBT				9,489,503	11	7
	£.			29,641,118	7	2

into and Issues from the Exchequer, &c., in the Year ended 10th October 1788.

(28 Geo. III.)

PAYMENTS FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.
Interest of the Funded Debt, exclusive of 66,705 <i>l.</i> , Dividends of Sinking Fund	-	-	-	7,765,132	6	2
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	1,266,641	10	6
Management of Funded Debt	-	-	-	128,663	4	1
Interest and Circulation of Exchequer Bills (Supply)	180,970	3	2	246,759	6	6
" " " " on Malt Duty and Land Tax	65,789	3	4			
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	9,407,196	7	3

CIVIL GOVERNMENT, viz.:

Civil List:

1st Class:		3rd Class: British Ministers				
H. M.'s Privy Purse	£. 60,000	Abroad	£. 60,518	11	5	1,164,356
The Queen	58,000	4th Class: H. M.'s Tradesmen's Bills	111,143	12	3	
The Prince of Wales	60,000	5th Class: Salaries of H. M.'s Menial Servants	67,538	10	9	
Duke of York	12,000	6th Class: Pensions and Annuities	83,789	-	11	
Princes William Henry Edward Ernest, Augustus, and Adolphus	9,500	7th Class: Fees and Salaries	78,722	9	4	
Duke of Cumberland	9,000	8th Class: Salaries of Commissioners of the Treasury	13,822	-	-	
	£. 208,500	Contingent and Miscellaneous Charges (see note, p. 147)	514,263	10	6	
2nd Class: Salaries of Lord Chancellor, Speaker, Judges, &c.	26,008	10	6			

Pensions granted by Parliament, viz.:

Duke of Gloucester (7 Geo. 3, c. 19, and 25 Geo. 3, c. 53)	£. 17,000	Lord Rodney (23 Geo. 3, c. 86)	£. 2,000	51,770	-
Duke of Cumberland (7 Geo. 3, c. 19)	8,000	Lady Dorchester (26 Geo. 3, c. 88)	1,000		
Representatives of A. Onslow, Esq. (2 Geo. 3, c. 33)	3,000	Late Officers of Wine Licenses (30 Geo 2, c. 19)	170		
Earl of Chatham (18 Geo. 3, c. 65)	4,000	Late Auditors of Imprests (25 Geo. 3, c. 52)	15,100		
Lord Heathfield (23 Geo. 3, c. 85)	1,500				

Salaries and Allowances:

Audit Office	£. 10,000	20,469	-	-
Bank of England, for passing Accounts of Annuities	1,539			
Mint	8,929			

Courts of Justice:

Sheriffs of England and Wales	£. 4,000	19,905	5	2
Clerk of the Hanaper in the Court of Chancery	3,000			
Augmentation of the Salaries of the Judges	12,905			

Queen Anne's Bounty, for Augmentation of Poor Livings	15,057	19	2	2,022,790	15	10
Ancient Pensions, &c., paid out of Excise and Post Office Hereditary Revenues	30,200	-	-			
Salaries in West India Islands, &c., out of 4½ per Cent. Duty	16,816	4	3			
Lottery, 1787:—Receiving Contributions, 1,000 <i>l.</i> ; Prizes paid, 500,000 <i>l.</i>	501,000	-	-			
Expenses of Exchequer Bills	1,022	1	2			
Miscellaneous Supply Grants (see Details, Appendix 2, page 446)	202,194	-	5			
TOTAL CIVIL GOVERNMENT	-	-	-			

ARMY SERVICES, including Subsidies	2,099,040	6	2	4,907,700	12	4
NAVY SERVICES	2,262,100	18	11			
ORDNANCE SERVICES	546,559	7	3			

TOTAL EXPENDITURE

16,337,687 15 5

To the Commissioners of the Reduction of the National Debt, for Sinking Fund - 1,112,944 17 -

Issued to pay off Exchequer Bills (Supply), viz.:

In Exchange - £. 4,477,600 - -

In Money - 1,022,400 - -

" " " in anticipation of Malt Duty and Land Tax - 2,772,267 15 9

8,272,267 15 9

TOTAL applied to REDUCTION of DEBT

9,385,212 12 9

BALANCES in the Exchequer on 10th October 1788 - - - -

£. 29,641,118 7 2

(29 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1788 - - - - -	-	-	-	3,918,217	19	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	3,647,367	19	2			
Excise - - - - -	7,300,513	2	7			
Stamps - - - - -	1,250,183	1	5			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	3,006,444	19	3			
Post Office - - - - -	321,200	-	-			
Crown Lands - - - - -	966	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	33,934	14	2			
Other small Branches of the Hereditary Revenue - - -	2,717	18	10			
Imprest Money repaid - - - - -	54,358	16	11			
Fees of Suppressed Offices - - - - -	2,000	-	-			
Money received from Persons unknown, for Conscience sake	460	-	-			
„ from the East India Company, for Army and Navy Expenses in the East Indies -	300,000	-	-			
Lottery, 1788, to complete 750,600 <i>l.</i> , per 28 Geo. 3, c. 21 - - - - -	452,000	-	-			
Lottery, 1789, in part of 771,662 <i>l.</i> 10 <i>s.</i> , per 29 Geo. 3, c. 33 - - - - -	297,000	-	-			
	749,000	-	-	1,142,471	9	11
TOTAL NET INCOME - - - - -				16,669,147	5	8
OTHER RECEIPTS, viz.:						
Raised by Contributions to Tontine Annuities, 1789, in part of 1,002,500 <i>l.</i> , per 29 Geo. 3, c. 41 - - - - -	475,000	-	-			
„ „ Annuities for 18½ years from 5th April 1789, in part of 187,000 <i>l.</i> , per 29 Geo. 3, c. 37 - - -	99,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	574,000	-	-			
Raised by Issue of Exchequer Bills (Supply) viz.:	£.	s.	d.			
For Exchange - - - - -	5,488,000	-	-			
For Public Services - - - - -	223,900	-	-			
„ „ „ in anticipation of Malt Duty and Land Tax, and of Consolidated Fund - - - - -	3,687,689	1	8	9,399,589	1	8
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				9,973,589	1	8
	£.			30,560,954	6	4

into and Issues from the Exchequer, &c., in the Year ended 10th October 1789.

(29 Geo. III.)

		£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:							
Interest of the Funded Debt, excluding 111,300 <i>l.</i> , Dividends of Sinking Fund -		-	-	-	7,720,537	6	2
Annuities for Lives and Terms of Years, including Long Annuities -		-	-	-	1,265,210	13	-
Management of Funded Debt -		-	-	-	129,928	1	9
Interest and Circulation of Exchequer Bills (Supply) -		186,209	-	8	309,603	9	8
" " " " on Malt Duty and Land Tax -		123,484	9	-			
TOTAL INTEREST, &c. of PUBLIC DEBT -		-	-	-	9,425,369	10	7
CIVIL GOVERNMENT, viz.:							
Civil List:							
1st Class:							
H. M.'s Privy Purse -	£. 60,000	-	-		1,251,149	13	-
The Queen -	58,000	-	-				
Prince of Wales -	60,000	-	-				
Duke of York -	12,000	-	-				
Duke of Clarence -	5,625	-	-				
Princes William Henry Edward Ernest, Augustus, and Adolphus -	6,000	-	-				
Duke of Cumberland -	9,000	-	-				
	£. 210,625	-	-				
2d Class: Salaries of Lord Chancellor, Speaker, Judges, &c. -	99,372	5	-				
3d Class: British Ministers							
Abroad -	£. 104,644	6	-				
4th Class: H. M.'s Tradesmen's Bills -	166,590	11	8				
5th Class: Salaries of H. M.'s Menial Servants -	108,728	1	9				
6th Class: Pensions and Annuities -	116,303	15	10				
7th Class: Fees and Salaries -	81,726	16	1				
8th Class: Salaries of Commissioners of the Treasury -	13,822	-	-				
Contingent and occasional Payments (see note, p. 147) -	409,336	16	8				
Pensions granted by Parliament, viz.:							
Duke of Gloucester (7 Geo. 3, c. 19, and 25 Geo. 3, c. 53) -	£. 17,000				51,770	-	-
Duke of Cumberland (7 Geo. 3, c. 19) -	8,000						
Representatives of A. Onslow, Esq. (2 Geo. 3, c. 33) -	3,000						
Earl of Chatham (18 Geo. 3, c. 65) -	4,000						
Lord Heathfield (23 Geo. 3, c. 85) -	£. 1,500						
Lord Rodney (23 Geo. 3, c. 86) -	2,000				26,567	11	4
Lady Dorchester (26 Geo. 3, c. 88) -	1,000						
Late Officers for Wine Licenses (30 Geo. 2, c. 19) -	170						
Late Auditors of the Imprests (25 Geo. 3, c. 52) -	15,100						
Salaries and Allowances:							
Audit Office -	£. 10,000	-	-		26,567	11	4
Bank of England and South Sea Company, for passing Accounts of Annuities -	1,567	11	4				
Mint -	15,000	-	-				
Courts of Justice:							
Sheriffs of England and Wales, for passing their Accounts -	£. 4,000	-	-		17,014	15	2
Augmentation of the Salaries of the Judges -	13,014	15	2				
Queen Anne's Bounty, for Augmentation of Poor Livings -					24,166	19	8
Ancient Grants, &c. paid out of Excise and Post Office Hereditary Revenues -					30,200	-	-
Bounties for Encouragement of the Growth of Hemp and Flax in Scotland -					2,956	13	8
Salaries in West India Islands, &c., out of 4½ per cent. Duty -					17,421	4	1
Lottery, 1788:—Discount and receiving Charges, 1,614 <i>l.</i> 10 <i>s.</i> 4 <i>d.</i> ; Prizes paid, 480,000 <i>l.</i> -					481,614	10	4
Expenses of Exchequer Bills -					1,706	11	4
Miscellaneous Supply Grants (see Details, Appendix 2, page 447) -					241,170	5	-
TOTAL CIVIL GOVERNMENT -					2,145,738	3	7
ARMY SERVICES, including Subsidies -					1,899,450	19	4
NAVY SERVICES -					2,073,265	6	1
ORDNANCE SERVICES -					474,507	-	9
TOTAL EXPENDITURE -					4,447,223	6	2
To the Commissioners for the Reduction of the National Debt, for Sinking Fund -					1,187,255	6	3
Issued to pay off Exchequer Bills (Supply), viz.:							
In Exchange -	£. 5,488,000	-	-		9,196,981	18	4
In Money -	12,000	-	-				
" " " in anticipation of Malt Duty and Land Tax, and Consolidated Fund -	3,696,981	18	4				
TOTAL applied to REDUCTION of DEBT -					10,384,237	4	7
BALANCES in the Exchequer on 10th October 1789 -					4,158,386	1	5
					£.	30,560,954	6 4

(30 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1789 - - - - -	-	-	-	4,158,386	1	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	3,461,654	7	1			
Excise - - - - -	7,697,639	4	4			
Stamps - - - - -	1,323,957	2	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,993,174	14	7			
Post Office - - - - -	366,200	-	-			
Crown Lands - - - - -	486	13	4			
Miscellaneous, viz.:						
First Fruits - - - - -	8,624	6	10			
Other small Branches of the Hereditary Revenue - - -	3,436	6	5			
Imprest Money repaid, &c. (including Repayment of Foreign Secret Service Money, in part of 187,000 <i>l.</i> raised per 29 Geo. 3, c. 37, 34,000 <i>l.</i> , and Interest on ditto, 8,052 <i>l.</i> 6 <i>s.</i>)	84,584	17	-			
Fees of Suppressed Offices and Surplus Exchequer Fees -	5,266	11	-			
Money paid in for Conscience-sake - - - - -	200	-	-			
" received from the East India Company for Army and Navy Expenses in the East Indies - - -	200,000	-	-			
" received from the Sale of French Prizes taken before the Declaration of War in 1756 - - -	3,000	-	-			
Lottery, 1789, to complete 771,562 <i>l.</i> 10 <i>s.</i> , per 29 Geo. 3, c. 33 - - -	£. 474,562	10	-			
" 1790, in part of 790,937 <i>l.</i> 10 <i>s.</i> per 30 Geo. 3, c. 30 - - -	390,937	10	-			
	865,500	-	-			
	1,170,612	1	3			
TOTAL NET INCOME - - - - -				17,013,724	2	9
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, for 18½ years, from 5th April 1789, to complete 187,000 <i>l.</i> , anno 1789, per 29 Geo. 3, c. 37 - - - - -	88,000	-	-			
" " " " Tontine Annuities, 1789, in further part of 1,002,500 <i>l.</i> , per 29 Geo. 3, c. 41 (360 <i>l.</i> remaining unpaid) - - - - -	527,140	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	615,140	-	-			
Raised by Issue of Exchequer Bills (Supply), viz.:						
For Exchange - - - - -	4,523,000	-	-			
For Public Services - - - - -	1,082,175	8	9			
" " " " in anticipation of Malt Duty and Land Tax - - - - -	2,714,283	-	11			
	8,319,458	9	8			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				8,934,598	9	8
	£.			30,106,708	13	10

into and Issues from the Exchequer, &c., in the Year ended 10th October 1790.

(30 Geo. III.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.
Interest of the Funded Debt, exclusive of 156,202 $\frac{1}{2}$ l. 10 s., Dividends of Sinking Fund - - - - -	-	-	-	7,675,634	16	2
Annuities for Lives and Terms of Years, including Long Annuities - - - - -	-	-	-	1,277,425	2	10
Management of Funded Debt - - - - -	-	-	-	128,750	14	5
Interest and Circulation of Exchequer Bills (Supply) - - - - -	181,302	18	2	284,772	5	9
" " " on Malt Duty and Land Tax - - - - -	103,469	7	7			
Discount for prompt Payment and Charges of receiving Loans, 1789 - - - - -	-	-	-	3,695	4	-
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	9,370,278	3	2

CIVIL GOVERNMENT, viz.:

Civil List:

1st Class:						
H. M.'s Privy Purse - £. 60,000 - - -	3d Class: British Ministers Abroad £. 87,684 19 11					
The Queen - - - 58,000 - - -	4th Class: H. M.'s Tradesmen's Bills - - - 145,273 - -					
The Prince of Wales - - 60,000 - - -	5th Class: Salaries of H. M.'s Menial Servants - - - 90,717 19 9					
Duke of York - - - 12,000 - - -	6th Class: Pensions and Annuities - - - 106,751 9 1	1,150,241	5	5		
Duke of Clarence - - - 12,000 - - -	7th Class: Fees and Salaries - - - 82,010 3 1					
Princes William Henry, Edward, Ernest, Augustus, and Adolphus - - - 7,250 - - -	8th Class: Salaries of Commissioners of the Treasury - - - 13,822 - -					
Duke of Cumberland - - - 9,000 - - -	Contingent and occasional Payments (see note, p. 147) - - - 374,142 19 1					
£. 218,250 - - -						
2d Class: Salaries of Lord Chancellor, Speaker, Judges, &c. 31,588 14 6						
Pensions granted by Parliament, viz.:						
Duke of Gloucester (7 Geo. 3, c. 19 and 25 Geo. 3, c. 5) - £ 17,000	Lord Rodney (23 Geo. 3, c. 86) £. 2,000 - -					
Duke of Cumberland (7 Geo. 3, c. 19) - - - 8,000	Lady Dorchester (26 Geo. 3, c. 88) - - - 750 - -	51,477	10	-		
Representatives of A. Onslow, Esq. (2 Geo. 3, c. 33) - - - 3,000	Late Officers of Wine Licenses (30 Geo 2, c. 19) - - - 127 10 -					
Earl of Chatham (18 Geo. 3, c. 65) 4,000	Late Auditors of the Imprests (25 Geo. 3, c. 52) - - - 15,100 - -					
Lord Heathfield (32 Geo. 3, c. 85) 1,500						
Salaries and Allowances:						
Audit Office - - - - - £. 10,000 - -		25,116	15	4		
Mint - - - - - 15,000 - -						
Speaker, to complete 6,000 l. per annum - - - 116 15 4						
Courts of Justice:						
Sheriffs of England and Wales - - - - - £. 4,000 - -		18,593	12	-		
Clerk of the Hanaper in the Court of Chancery - - - 1,600 - 6						
Augmentation of the Salaries of the Judges - - - 12,993 11 6						
Queen Anne's Bounty, for Augmentation of Poor Livings - - - - - 13,604 19 6						
Ancient Grants, &c., out of Excise and Post Office Hereditary Revenues - - - 30,200 - -						
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland - - - 5,913 7 4						
Salaries in West Indies, &c., out of 4½ per cent. Duty - - - 18,983 11 -						
Lottery, 1789:—Discount and receiving Charges, 1,386 l. 17 s.; Prizes, 500,000 l. - - - 501,386 17 -						
Expenses of Exchequer Bills - - - - - 1,611 9 9						
Miscellaneous Supply Grants (see Details, Appendix 2, p. 447) - - - - - 386,477 8 1						
TOTAL CIVIL GOVERNMENT - - - - -					2,203,606	15 4

ARMY SERVICES, including Subsidies - - - - -	2,197,199	12	2
NAVY SERVICES - - - - -	2,481,976	2	6
ORDNANCE SERVICES - - - - -	545,349	5	9
			5,224,525 - 5
TOTAL EXPENDITURE - - - - -			16,798,409 18 11

To the Commissioners for the Reduction of the National Debt, for Sinking Fund -	1,207,836	14	6
Issued to pay off Exchequer Bills (Supply), viz.:			
	£.	s.	d.
In Exchange - - - - -	4,523,000	-	-
In Money - - - - -	977,000	-	-
" " " in anticipation of Malt Duty and Land Tax, and Consolidated Fund - - - - -	2,703,220	8	9
	8,203,220	8	9
TOTAL applied to REDUCTION of DEBT - - - - -			9,411,057 3 3

BALANCES in the Exchequer on 10th October 1790 - - - - -			3,897,241 11 8
	£.		30,106,708 13 10

{31 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts,

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer 10th October 1790 - - - - -	-	-	-	3,897,241	11	8
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	4,018,315	14	-			
Excise - - - - -	8,433,814	7	8			
Stamps - - - - -	1,384,430	9	6			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	2,913,701	11	1			
Post Office - - - - -	338,200	-	-			
Crown Lands - - - - -	1,446	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	24,053	9	11			
Other small Branches of the Hereditary Revenue - -	2,800	11	2			
Imprest Money repaid, &c. (including 4,026 <i>l.</i> 6 <i>s.</i> , Interest on 187,000 <i>l.</i> , Foreign Secret Service Money, and raised per 29 Geo. 3, c. 37) - - - - -	107,046	9	4			
Surplus Exchequer Fees - - - - -	1,078	9	6			
Money received from Persons unknown, for Conscience sake - - - - -	25	-	-			
Money repaid by the Bank of England on Account of over-issues by Exchequer for Dividends unclaimed, per 31 Geo. 3, c. 33 - - - - -	500,000	-	-			
Lottery, 1790, to complete 790,937 <i>l.</i> 10 <i>s.</i> , per 30 Geo. 3, c. 30 - - - - -	£. 400,000	-	-			
„ 1791, in part of 806,250 <i>l.</i> , per 31 Geo. 3, c. 53 - - - - -	381,250	-	-			
	781,250	-	-	1,416,253	19	11
TOTAL NET INCOME - - - - -				18,505,662	15	6
OTHER RECEIPTS, viz.:						
Raised by Issue of Exchequer Bills (Supply), viz.:	£.	s.	d.			
For Exchange - - - - -	6,301,000	-	-			
For Public Services - - - - -	1,428,024	11	3	7,729,024	11	3
„ „ „ in anticipation of Malt Duty and Land Tax	2,765,897	8	-			
TOTAL raised by CREATION of UNFUNDED DEBT - - -				10,494,921	19	3
	£.			32,897,826	6	5

into and Issues from the Exchequer, &c., in the Year ending 10th October 1791.

(31 Geo. III.)

		£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:							
Interest of the Funded Debt, exclusive of 203,017 <i>l.</i> 10 <i>s.</i> , Dividends of Sinking Fund		-	-	-	7,628,819	16	2
Annuities for Lives and Terms of Years, including Long Annuities		-	-	-	1,344,082	19	8
Management of Funded Debt		-	-	-	129,048	12	1
Interest and Circulation of Exchequer Bills (Supply)		212,089	12	2	321,377	19	7
" " " " on Malt Duty and Land Tax		109,288	7	5			
Expenses of Conversion of Tontine Annuities, 1789, into Terminable Annuities per 30 Geo. 3, c.		-	-	-	6,300	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT		-	-	-	9,429,629	7	6
CIVIL GOVERNMENT, viz.:							
Civil List:							
1st Class:							
Privy Purse - - - £. 60,000 - -							
Annuities to the Royal Family:							
The Queen - - - 58,000 - -							
Prince of Wales - - - 60,000 - -							
Duke of York - - - 12,000 - -							
Duke of Clarence - - - 9,000 - -							
Princes Edward, Ernest, Augustus, and Adolphus - - - 8,500 - -							
Representatives of late Duke of Cumberland - - - 1,739 13 10							
The Duchess of Cumberland - - - 3,226 16 -							
	212,466	9	10				
2d Class: Salaries of the Lord Chancellor, Speaker, Judges, &c.	33,708	10	7				
Pensions granted by Parliament, viz.:							
Duke of Gloucester (7 Geo. 3, c. 19, and 25 Geo. 3, c. 53) - - - £. 17,000							
Representatives of A. Onslow, Esq. (2 Geo. 3, c. 33) - - - 3,000							
Earl of Chatham (18 Geo. 3, c. 65) - - - 4,000							
Lord Heathfield (23 Geo. 3, c. 85) - - - 1,500							
Lord Rodney (23 Geo. 3, c. 86) - - - 2,000							
3d Class: British Ministers							
Abroad - - - £. 90,992 14 9							
4th Class: H. M.'s Tradesmen's Bills							
- - - 139,197 10 3							
5th Class: Salaries of H. M.'s Menial Servants							
- - - 91,780 - 5							
6th Class: Pensions and Annuities					1,176,968	9	6
- - - 131,095 10 1							
7th Class: Fees and Salaries					94,952	3	9
8th Class: Salaries of Commissioners of the Treasury					17,177	10	-
Contingent and occasional Payments (see note, p. 147) - - - 365,597 19 10							
Lady Dorchester, (26 Geo. 3, c. 88) - £. 750							
Representatives of W. Penn, Esq. (30 Geo. 3, c. 46) - 6,000					49,220	-	-
Late Officers of Wine Licenses (30 Geo. 2, c. 19) - 170							
Late Auditors of the Imprests (25 Geo. 3, c. 52) - 14,800							
Salaries and Allowances:							
Audit Office - - - £. 10,000 - -							
Mint - - - 15,000 - -							
Speaker, to complete 6,000 <i>l.</i> per annum - - - 958 10 2					26,938	2	-
Bank of England and South Sea Company, for passing Accounts of Annuities - - - 979 11 10							
Courts of Justice:							
Sheriffs of England and Wales - - - 4,000 - -							
Clerk of the Hanaper in the Court of Chancery - - - 2,700 - -					20,040	7	8
Augmentation of Salaries of the Judges - - - 13,340 7 8							
Queen Anne's Bounty for Augmentation of Poor Livings - - - 28,540 11 10							
Ancient Grants, &c., out of Excise and Post Office Hereditary Revenues - - - 30,200 - -							
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland - - - 2,956 13 8							
Salaries in West Indies, &c., and Pensions out of 4½ per cent. Duty - - - 17,095 8 3							
Lottery 1790:—Discount and receiving Charges, 1,331 <i>l.</i> 6 <i>s.</i> 11 <i>d.</i>; Prizes paid, 500,000 <i>l.</i> - - - 501,331 6 11							
Bank of England, to make good Balance of 600,000 <i>l.</i> for Unclaimed Dividends, per 31 Geo. 3, c. 83 - - - 123,260 19 3							
Expenses of Exchequer Bills - - - 1,286 19 5							
Miscellaneous Supply Grants (see details, Appendix 2, page 447) - - - 409,486 19 -							
TOTAL CIVIL GOVERNMENT					2,387,325	17	6
ARMY SERVICES, including Subsidies - - - 2,009,444 7 9							
NAVY SERVICES - - - 3,399,725 12 10							
ORDNANCE SERVICES - - - 769,447 18 9							
TOTAL EXPENDITURE					6,178,617	19	4
Commissioners for the Reduction of the National Debt, for Sinking Fund - - - 1,255,989 11 3							
Issued to pay off Exchequer Bills (Supply), viz.:							
In Exchange - - - 6,301,000 - -							
In Money - - - 199,000 - -							
" " " in anticipation of Malt Duty and Land Tax - - - 2,872,506 10 9					9,372,506	10	9
TOTAL applied to the REDUCTION of DEBT					10,628,496	2	-
BALANCES in the Exchequer on 10th October 1791 - - - 4,273,757 - 1							
					£.	32,897,826	6 5

(32 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1791	-	-	-	4,273,757	-	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	4,100,283	10	8			
Excise	8,741,288	4	1			
Stamps	1,462,928	1	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	3,020,065	16	6			
Post Office	378,499	3	9			
Crown Lands	486	13	4			
Miscellaneous:						
First Fruits and Tenths	14,342	4	4			
Other small Branches of the Hereditary Revenue	3,484	6	10			
Imprest Money repaid, &c. (including 8,053 <i>l.</i> 13 <i>s.</i> , Interest on 187,000 <i>l.</i> , Foreign Secret Service Money, and raised per 29 Geo. 3, c. 27)	39,322	4	4			
Fees of suppressed Offices and Surplus Exchequer Fees	6,453	3	1			
Money received for Sale of Commissions on promotion of Officers	27,540	11	6			
Remitted to the Right Hon. W. Pitt for the use of the Government	20	-	-			
Lottery, 1791, to complete 806,250 <i>l.</i> , per 31 Geo. 3, c. 58	£. 425,000	-	-			
„ 1792, in part of 812,500 <i>l.</i> , 32 per Geo. 3, c. 28	387,500	-	-			
	812,500	-	-			
				903,612	10	1
TOTAL NET INCOME				18,607,163	19	7
OTHER RECEIPTS, viz.:						
Repayment by the East India Company of Advance in Exchequer Bills, per 23 Geo. 3, c. 83				300,000	-	-
Raised by Issue of Exchequer Bills (Supply), viz.:						
For Exchange	5,483,400	-	-			
For Public Services	520,400	-	-			
				6,003,800	-	-
„ „ „ in anticipation of Malt Duty and Land Tax				2,521,855	15	6
TOTAL raised by CREATION of UNFUNDED DEBT				8,525,655	15	6
				£.		
				31,706,576	15	2

into and Issues from the Exchequer, &c., in the Year ended 10th October 1792.

(32 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, exclusive of 250,125 <i>l.</i> , Dividends of Sinking Fund -	-	-	-	7,581,712	6	2
Annuities for Lives and Terms of Years, including Long Annuities -	-	-	-	1,294,126	8	8
Management of Funded Debt -	-	-	-	130,842	8	1
Interest and Circulation of Exchequer Bills (Supply) -	207,669	15	9	303,936	3	10
" " " " on Malt Duty and Land Tax -	96,266	8	1			
TOTAL INTEREST, &c. of PUBLIC DEBT -	-	-	-	9,310,116	16	9

CIVIL GOVERNMENT, viz.:

Civil List:

1st Class:		4th Class: H.M.'s Tradesmen's	
Privy Purse -	£. 60,000 -	Bills -	£. 127,280 12 1
Annuities to the Royal Family:		5th Class: Salaries of H.M.'s	
The Queen -	58,000 -	Menial Servants -	67,688 3 5
Prince of Wales -	60,000 -	6th Class: Pensions and An-	
Duke of York -	12,000 -	nuities, including 100 <i>l.</i> out	
Princes Edward, Ernest, Au-		of First Fruits -	78,275 8 -
gustus, and Adolphus -	8,500 -	7th Class: Fees and Salaries	61,332 - 11
Duchess of Cumberland -	4,000 -	8th Class: Salaries of Com-	
	202,500 -	missioners of the Treasury	
2d Class: Salaries of the Lord		and Chancellor of the Ex-	
Chancellor, Speaker, Judges, &c. -	31,610 -	chequer -	7,011 -
3d Class: Foreign Ministers -	74,760 13 5	Contingent and occasional	
		Payments (see note, p. 147)	317,899 11 10

Pensions granted by Parliament, viz.:

Duke of Gloucester (7 Geo. 3, c. 19,		Lord Rodney, on 2,000 <i>l.</i> per	
and 25 Geo. 3, c. 53) -	£. 17,000	annum (23 Geo. 3, c. 86) -	£. 1,500 -
Duke of York (32 Geo. 3, c. 13) -	14,000	Lady Dorchester, (26 Geo. 3,	
		c. 88) -	1,500 -
Duchess of York (32 Geo. 3, c. 13) -	4,000	Representatives of William Penn,	
Duke of Clarence (31 Geo. 3, c. 24) -	12,000	Esq. (30 Geo. 3, c. 46) -	4,000 -
Representatives of A. Onslow, Esq.		Late Officers of Wine Licenses	
(2 Geo. 3, c. 33) -	3,000	(30 Geo. 2, c. 19) -	137 10 -
Earl of Chatham (18 Geo. 3, c. 65) -	4,000	Late Auditors of the Imprests	
Lord Heathfield (23 Geo. 3, c. 85) -	1,500	(25 Geo. 3, c. 52) -	14,800 -

Salaries and Allowances:

Audit Office -	£. 10,000 -		
Mint -	15,000 -		
Speaker, to complete 6,000 <i>l.</i> per annum -	2,874 11 -		
Bank of England, for passing Accounts of Annuities -	801 13 -		

Courts of Justice:

Sheriffs of England and Wales -	4,000 -		
Clerk of the Hanaper in the Court of Chancery -	1,659 18 6		
Augmentation of Salaries of the Judges -	12,837 10 -		

Queen Anne's Bounty for Augmentation of Poor Livings

Ancient Grants, &c., out of Excise and Post Office Hereditary Revenues -	29,015 -		
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland -	2,956 13 8		
Salaries in West Indies, &c., and Pensions out of 4½ per cent. Duty -	19,260 17 10		
Lottery, 1791:—Discount and receiving Charges, 1,441 <i>l.</i> 9 s. 5 d.; Prizes paid, 500,000 <i>l.</i> -	501,441 9 5		
Expenses of Exchequer Bills -	1,786 11 8		
Miscellaneous Supply Grants (see Details, Appendix 2, page 447) -	404,244 7 9		

TOTAL CIVIL GOVERNMENT

2,065,915 16 11

ARMY SERVICES

1,829,306 - 5

NAVY SERVICES

3,330,978 1 6

ORDNANCE SERVICES

417,078 18 10

5,577,363 - 9

TOTAL EXPENDITURE

16,953,395 14 5

Commissioners for the Reduction of the National Debt, for Sinking Fund

1,729,879 6 -

Issued to pay off Exchequer Bills (Supply), viz.:

£. s. d.

In Exchange - 5,483,400 - -

In Money - 691,600 - -

" " " in anticipation of Malt Duty and Land Tax - 2,695,172 19 3

8,870,172 19 3

TOTAL applied to REDUCTION of DEBT

10,600,052 5 3

BALANCES in the Exchequer on 10th October 1792

4,153,128 15 6

£. 31,706,576 15 2

(33 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1792 - - - - -	-	-	-	4,153,128	15	6
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	3,556,699	13	5			
Excise - - - - -	8,559,273	10	11			
Stamps - - - - -	1,451,547	2	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	2,952,320	15	8			
Post Office - - - - -	409,010	-	-			
Crown Lands - - - - -	966	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	13,973	10	9			
Other small Branches of the Hereditary Revenue - - -	2,700	11	6			
Imprest Money repaid, &c., including 4,026 <i>l.</i> 16 <i>s.</i> 11 <i>d.</i> , Interest on 187,000 <i>l.</i> Foreign Secret Service Money, raised per Act 29 Geo. 3, c. 31 - - - - -	30,099	-	9			
Money arising from Wheat and Flour Sold for the Use of the Government - - - - -	150,000	-	-			
Fees of Suppressed Offices - - - - -	4,252	1	3			
Money received from the East India Company, per 33 Geo. 3, c. 52 - - - - -	250,000	-	-			
Lottery, 1792, to complete 812,500 <i>l.</i> , per 32 Geo. 3, c. 28 - - - - -	£. 425,000					
„ 1793, in part of 675,000 <i>l.</i> , per 33 Geo. 3, c. 62 - - - - -	325,500					
	750,500	-	-	1,201,525	4	3
TOTAL NET INCOME - - - - -				18,13,342	19	8
OTHER RECEIPTS, viz.:						
Repayments of Advances for the Relief of Merchants, and other Public Objects	-	-	-	393,500	-	-
Raised by Contributions to Annuities, in part of 4,500,000 <i>l.</i> , per 33 Geo. 3, c. 28 - - - - -	3,925,000	-	-			
„ by Issue of Exchequer Bills (Supply), viz.:						
For Exchange - - - - -	£. 2,783,100	-	-			
For Public Services - - - - -	4,009,558	12	2			
	6,792,658	12	2			
„ „ „ in anticipation of Malt Duty and Land Tax - - - - -	1,722,524	12	6	8,515,183	4	8
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				12,440,183	4	8
	£.			35,118,154	19	10

(34 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1793 - - - - -	-	-	-	4,537,825	17	10
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	4,348,263	13	4			
Excise - - - - -	8,386,530	5	1			
Stamps - - - - -	1,461,947	10	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	3,034,291	11	-			
Post Office - - - - -	471,200	-	-			
Crown Lands - - - - -	966	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	13,648	8	8			
Other small Branches of the Hereditary Revenue - - -	6,798	1	-			
Imprest Money repaid, &c., including 8,053 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> , Interest on 187,000 <i>l.</i> Foreign Secret Service Money, raised per Act 29 Geo. 3, c. 37 - - - - -	43,875	17	9			
Money arising from Wheat and Flour Sold for the use of the Government - - - - -	40,000	-	-			
Fees of Suppressed Offices - - - - -	4,552	3	6			
Money received from the East India Company, per 33 Geo. 3, c. 52 - - - - -	250,000	-	-			
Lottery, 1793, to complete 675,000 <i>l.</i> , per 33 Geo. 3, c. 62 - - - - -	£. 349,500	-	-			
„ 1794, in part of 740,666 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 34 Geo. 3, c. 40 - - - - -	320,666	13	4			
	670,166	13	4	1,029,041	4	3
TOTAL NET INCOME - - - - -				18,732,240	17	3
OTHER RECEIPTS, viz.:						
Repayments of Advances for the Relief of Merchants, or other Public Objects -	-	-	-	597,039	2	8
Raised by Contributions to Annuities, to complete 4,500,000 <i>l.</i> , anno 1793, per 33 Geo. 3, c. 28 - - - - -	575,000	-	-			
„ „ in part of 11,000,000 <i>l.</i> , per 34 Geo. 3, c. 1 -	10,425,000	-	-			
Navy Victualling and Transport Bills, funded per 34 Geo. 3, c. 21 - - -	1,907,451	2	2			
TOTAL raised by CREATION of FUNDED DEBT - - -	12,907,451	2	2			
Raised by Issue of Exchequer Bills, Supply, viz.:						
For Exchange - - - - -	£. 2,848,000	-	-			
For Public Services - - - - -	3,398,698	-	9			
	6,246,698	-	9			
„ „ in anticipation of Malt Duty and Land Tax, and of Consolidated Fund - - - - -	3,800,957	11	6	10,047,655	12	3
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -				22,955,106	14	5
	£.			46,822,212	12	2

into and Issues from the Exchequer, &c., in the Year ended 10th October 1794.

(34 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, excluding 378,723 l. 14 s. 11 d. Dividends of Sinking Fund				-	-	-	7,885,364	4	1	
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	1,272,149	-	5	
Management of Funded Debt				-	-	-	130,883	12	7	
Interest and Circulation of Exchequer Bills (Supply)				-	-	-	-	-	-	
" " " on Malt Duty and Land Tax				345,510	2	7	452,191	6	5	
Discount for prompt Payment and receiving Charges of 4,500,000 l. Loan, 1793				106,681	3	10				
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	56,172	13	-	
CIVIL GOVERNMENT, viz.:				-	-	-	9,796,760	16	6	
Civil List:										
1st Class:				3d Class: British Ministers						
H. M.'s Privy Purse - £. 60,000 - -				Abroad - - -	£. 66,952	6	10			
Annuities to the Royal Family:				4th Class: H.M.'s Tradesmen's Bills - - -	132,340	9	10			
The Queen - - - 58,000 - -				5th Class: Salaries of H.M.'s Menial Servants - - -	67,840	13	10			
Prince of Wales - - - 60,000 - -				6th Class: Pensions and Annuities - - -	79,995	6	-	1,118,164	17	5
Duke of York - - - 12,000 - -				7th Class: Fees and Salaries - - -	56,874	2	1			
Princes Edward Ernest, Augustus, and Adolphus - - - 8,500 - -				8th Class: Salaries of the Commissioners of the Treasury - - -	10,416	10	-			
Duchess of Clarence - - - 4,000 - -				Contingent and occasional Payments (see note, p. 147) - - -	468,838	1	10			
202,500 - - -										
2d Class: Salaries of the Lord Chancellor, Speaker, Judges, &c. - - - 32,407 7 -										
Pensions granted by Parliament, viz.:				Lord Heathfield (23 Geo. 3, c. 85) - £.	1,500					
Duke of Gloucester (7 Geo. 3, c. 19, and 25 Geo. 3, c. 53) - £.				Lord Rodney (23 Geo. 3, c. 86) -	2,000					
Duke of York (32 Geo. 3, c. 13) - 14,000				Lady Dorchester (26 Geo. 3, c. 88) -	750					
Duchess of York (32 Geo. 3, c. 13) 4,000				Representatives of William Penn, Esq. (30 Geo. 3, c. 46) -	4,000			77,145	-	-
Duke of Clarence (31 Geo. 3, c. 24) - - - 12,000				Late Officers for Wine Licenses (30 Geo. 2, c. 19) -	95					
Representatives of A. Onslow, Esq. (2 Geo. 3, c. 33) - 3,000				Late Auditors of Imprests (25 Geo. 3, c. 52) - - -	14,800					
Earl of Chatham (18 Geo. 3, c. 65) 4,000										
Salaries and Allowances:										
Audit Office - - - - - £. 9,991 13 3										
Mint - - - - - 15,000 - -										
Speaker, to complete 6,000 l. per annum - - - 2,024 3 6							27,977	12	-	
Bank of England and South Sea Company, for passing-Accounts of Annuities - - - - - 961 15 3										
Courts of Justice:										
Sheriffs of England and Wales - - - - - 4,000 - -										
Clerk of the Hanaper in the Court of Chancery - - - - - 2,333 18 5							29,049	8	4	
Augmentation of the Salaries of the Judges - - - - - 13,215 9 11										
Deficiency of Fees for Expenses of Metropolitan Justices - - - - - 9,500 - -										
Queen Anne's Bounty for Augmentation of Poor Livings - - - - - 13,548 8 8										
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues - - - - - 30,200 - -										
Bounties for Encouragement of the Growth of Hemp and Flax in Scotland - - - - - 2,956 13 8										
Salaries in West India Islands, &c., and Pensions, out of 4½ per cent. Duty - - - - - 17,693 18 6										
Lottery, 1793: Discount, and receiving Charges, 1,281 l. 9 s. 1 d.; Prizes paid, 500,000 l. - - - - - 501,281 9 1										
Expenses of Exchequer Bills - - - - - 3,695 8 2										
Miscellaneous Supply Grants (see details, Appendix 2, page 448) - - - - - 251,028 14 10										
TOTAL CIVIL GOVERNMENT										2,072,741 10 8
ARMY SERVICES, including Subsidies - - - - -							9,209,236	5	-	
NAVY SERVICES - - - - - £. 4,219,156 3 4										
NAVY VICTUALLING AND TRANSPORT BILLS, funded per 34 Geo. 3, c. 21 - - - - - 1,907,451 2 2							6,126,607	5	6	
ORDNANCE SERVICES - - - - -							1,500,766	12	1	
TOTAL EXPENDITURE										16,836,610 2 7
Advances for the Relief of Merchants, and other Public Objects - - - - -							28,706,112	9	9	
Commissioners for the Reduction of the National Debt, for Sinking Fund - - - - -							4,000	-	-	
Issued to pay off Exchequer Bills (Supply), viz.:							1,610,014	2	4	
" " " In Exchange £. 2,848,000										
" " " In Money - 5,619,180										
" " " in anticipation of Malt Duty and Land Tax, and of Consolidated Fund - - - - - 3,927,839 9 1										
TOTAL applied to the REDUCTION of DEBT - - - - -							12,395,019	9	1	
BALANCES in the Exchequer on 10th October 1794 - - - - -										14,005,033 11 5
										4,107,066 11 1
										£. 46,822,212 12 2

(35 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1794 - - - - -	-	-	-	4,107,066	11	1
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	3,418,736	14	-			
Excise - - - - -	9,915,300	11	10			
Stamps - - - - -	1,456,207	17	7			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	2,945,773	10	6			
Post Office - - - - -	441,229	18	1			
Crown Lands - - - - -	966	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	14,364	17	3			
Other small Branches of the Hereditary Revenue - - -	2,578	17	10			
Imprest Money repaid, including 8,053 <i>l.</i> 12 <i>s.</i> 11 <i>d.</i> , Interest on 187,000 <i>l.</i> Foreign Secret Service Money, raised per 29 Geo. 3, c. 37 - - -	41,675	12	2			
Fees of Suppressed Offices - - - - -	2,500	-	-			
Lottery, 1794, in further part of 740,666 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 34 Geo. 3, c. 40 - - -	£.419,600	-	-			
„ „ Produce of 50 Lottery Tickets, forfeited by reason of 400 <i>l.</i> Contributions remaining unpaid - - -	911	17	6			
„ 1795, in part of 758,541 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 35 Geo. 3, c. 36 - - -	393,541	13	4			
	814,053	10	10			
	875,172	18	1			
TOTAL NET INCOME - - - - -				19,053,388	3	5
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, to complete 11,000,000 <i>l.</i> , anno 1794, per 34 Geo. 3, c. 1 - - -	575,000	-	-			
„ „ in part of 18,000,000 <i>l.</i> , per 35 Geo. 3, c. 14 - - -	16,725,000	-	-			
Navy Victualling and Transport Bills, funded per 35 Geo. 3, c. 32 - - -	1,490,646	3	2			
TOTAL raised by CREATION of FUNDED DEBT - - -	18,790,646	3	2			
Raised by Issue of Exchequer Bills (Supply), viz.:						
For Exchange - - -	£. 3,424,300	-	-			
For Public Services - - -	3,823,609	17	11			
	7,247,909	17	11			
„ „ in anticipation of Malt Duty and Land Tax, and including 2,500,000 <i>l.</i> in anticipation of Consolidated Fund, for Exchange of Supply Bills - - -	6,496,042	8	6			
	13,743,952	6	5			
TOTAL raised by Creation of Debt, exclusive of 4,600,000 <i>l.</i> raised for the Emperor of Germany by Contributions to Annuities, the Dividends of which were guaranteed by Great Britain, per 35 Geo. 3, c. 93 - - -				32,534,598	9	7
	£.			55,695,053	4	1

into and Issues from the Exchequer, &c., in the Year ended 10th October 1795.

(35 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
Interest of Funded Debt, exclusive of 462,606 <i>l.</i> 14 <i>s.</i> 5 <i>d.</i> Dividends of Sinking Fund				-	-	-	8,458,933	9	8
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	1,351,404	7	10
Management of Funded Debt				-	-	-	140,729	12	1
Interest and Circulation of Exchequer Bills (Supply)				-	-	-	278,578	7	2
" " " on Malt Duty and Land Tax				-	-	-	51,986	1	7
Discount for prompt Payment and receiving Charges of 11,000,000 <i>l.</i> Loan, 1794				-	-	-	193,329	7	2
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	10,470,051	15	6
CIVIL GOVERNMENT, viz.:									
Civil List:									
1st Class:				3d Class: British Ministers					
H. M.'s Privy Purse - - £. 60,000 - -				Abroad - - - £. 90,260 16 2					
Annuities to the Royal Family:				4th Class: H. M.'s Tradesmen's					
The Queen - - - 58,000 - -				Bills - - - 129,658 6 11					
Prince of Wales - - - 60,000 - -				5th Class: Salaries of H. M.'s					
Duke of York - - - 12,000 - -				Menial Servants - - 78,350 8 1					
Princes Edward, Ernest, Augustus,				6th Class: Pensions and An-					
and Adolphus - - - 8,500 - -				nuities - - - 83,211 19 5				1,235,277 4 3	
Duchess of Cumberland - - 4,000 - -				7th Class: Fees and Salaries - 46,544 11 -					
202,500 - -				8th Class: Salaries of Commis-					
2d Class: Salaries of the Lord Chan-				sioners of the Treasury - 10,366 10 -					
cellor, Speaker, Judges, &c. - 33,437 19 1				Contingent and occasional Pay-					
				ments (see note, p. 147) - 560,946 13 7					
Pensions Granted by Parliament, viz.:									
Prince of Wales (on 65,000 <i>l.</i> per				Lord Rodney (23 Geo. 3,					
annum (35 Geo. 3, c. 129) - £. 3,750 - -				c. 86) - - - £. 2,900 - -					
Duke of York (32 Geo. 3, c. 13) 14,000 - -				Lady Dorchester (26 Geo. 3,					
Duchess of York (32 Geo. 3, c. 13) 4,000 - -				c. 88) - - - 1,250 - -					
Duke of Clarence (31 Geo. 3, c. 24) 12,000 - -				Representatives of W. Penn,				77,614 1 10	
Duke of Gloucester (7 Geo. 3, c. 19,				Esq. (30 Geo. 3, c. 46) - 3,750 - -					
and 25 Geo. 3, c. 53 - - 17,000 - -				Late Officers of Wine Licenses					
Representatives of A. Onslow, Esq.				(30 Geo. 2, c. 19) - - - 64 1 10					
(2 Geo. 3, c. 33) - - - 3,000 - -				Late Auditors of the Imprests					
Earl of Chatham (18 Geo. 3, c. 65) 4,000 - -				(25 Geo. 3, c. 52) - - - 11,300 - -					
Lord Heathfield (23 Geo. 3, c. 85) 1,500 - -									
Salaries and Allowances:				£. s. d.					
Audit Office - - - - - 10,000 - -									
Mint - - - - - 18,450 - -									
Speaker, to complete 6,000 <i>l.</i> per Annum - - - 2,289 3 6								31,550 2 6	
Bank of England, for passing Accounts of Annuities - - - 810 19 -									
Courts of Justice:									
Sheriffs of England and Wales - - - - - 4,000 - -									
Clerk of the Hanaper in the Court of Chancery - - - 3,000 - -								34,957 10 -	
Augmentation of the Salaries of the Judges - - - 13,457 10 -									
Deficiency of Fees for Expenses of Metropolitan Justices - - - 14,500 - -									
Queen Anne's Bounty, for Augmentation of Poor Livings - - - 14,264 17 3									
Ancient Pensions, &c. paid out of Excise and Post Office Hereditary Revenues - - - 30,200 - -									
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland - - - 2,956 13 8									
Salaries in West India Islands, &c., and Pensions out of 4½ per cent. Duty - - - 21,886 4 1									
Lottery, 1794:—Discount and receiving Charges, 1,573 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> ; Prizes									
paid, 500,000 <i>l.</i> - - - - - 501,573 12 9									
Expenses of Exchequer Bills - - - - - 3,117 9 10									
Miscellaneous Supply Grants (see details, Appendix 2, page 448) - - - 299,248 - 9									
TOTAL CIVIL GOVERNMENT								2,252,645 16 11	
ARMY SERVICES, including Subsidies - - - - - 14,651,363 19 6									
NAVY SERVICES - - - - - £. 8,135,140 4 6									
NAVY VICTUALLING and TRANSPORT BILLS, funded per 35 Geo. 3,								9,625,786 7 8	
c. 32 - - - - - 1,490,646 3 2									
ORDNANCE SERVICES - - - - - 1,995,810 7 6									
TOTAL EXPENDITURE								26,272,960 14 8	
								38,995,658 7 1	
Advances for the Relief of Merchants, and other Public Objects - - - - - 810,500 - -									
Commissioners for the Reduction of the National Debt, for Sinking Fund - - - 2,069,271 1 5									
Issued to pay off Exchequer Bills (Supply), viz.:									
In Exchange £. 5,924,300 - -									
In Money 398,700 - -									
				£. 6,323,000 - -					
" " " in anticipation of Malt Duty and									
Land Tax - - - - - 2,849,506 17 2								9,172,506 17 2	
TOTAL applied to the REDUCTION of DEBT								11,241,777 18 7	
BALANCES in the Exchequer on 10th October 1795 - - - - - 4,647,116 18 5									
								£. 55,695,053 4	

(36 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1795	-	-	-	4,647,116	18	5
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs	3,645,367	-	8			
Excise	9,096,301	1	9			
Stamps	1,785,895	4	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	3,020,782	15	9			
Post Office	483,200	-	-			
Crown Lands	966	13	4			
Miscellaneous, viz.	£.	s.	d.			
First Fruits and Tenths	13,810	5	9			
Other small Branches of the Hereditary Revenue	681	10	2			
Imprest Money repaid	39,520	11	8			
Surplus Fees and Fees of Suppressed Offices	90,109	17	2			
Money received from the East India Company, arisen from the Sale of Dutch Prizes	250,000	-	-			
Money received by the Commissioners for the Sale of Dutch Prizes	50,000	-	-			
Lottery, 1795, to complete 758,541 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 35 Geo. 3, c. 36	£. 365,000	-	-			
„ 1796, in part of 780,000 <i>l.</i> , per 36 Geo. 3, c. 104	550,000	-	-			
	915,000	-	-			
	1,359,122	4	9			
TOTAL NET INCOME				19,391,135	1	-
OTHER RECEIPTS, viz.:						
Raised by Contributions to Annuities, to complete 18,000,000 <i>l.</i> Loan, anno 1795, per 35 Geo. 3, c. 14	1,275,000	-	-			
„ „ „ in part of 18,000,000 <i>l.</i> Loan, anno 1796, per 36 Geo. 3, c. 12	16,300,000	-	-			
„ „ „ in part of 7,500,000 <i>l.</i> Loan, anno 1796, per 36 Geo. 3, c. 74 (including 1,404,816 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> Exchequer Bills, paid in as Cash	6,779,816	14	6			
Navy Victualling and Transport Bills, funded per Act 36 Geo. 3, c. 122	4,226,796	14	-			
TOTAL raised by CREATION of FUNDED DEBT	28,581,613	8	6			
Raised by Issue of Exchequer Bills (Supply), for Public Services	4,143,733	9	2			
„ „ „ in anticipation of Malt Duty and Land Tax, and of Consolidated Fund	2,850,000	-	-			
	6,993,733	9	2			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT				35,575,346	17	8
	£.			59,613,598	17	1

into and Issues from the Exchequer, &c., in the Year ended 10th October 1796.

(36 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, excluding 549,401 <i>l.</i> 4 <i>s.</i> 4 <i>d.</i> , Dividends on Sinking Fund	-	-	-	9,442,382	1	1
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	1,453,399	6	1
Management of Funded Debt	-	-	-	139,642	5	-
Interest and Circulation of Exchequer Bills (Supply)	-	-	-	6,913	1	8
" " " " on Malt Duty and Land Tax	-	-	-	230,184	7	8
Discount for prompt Payment and receiving Charges of 18,000,000- <i>l.</i> Loan	-	-	-	-	-	-
				287,047	9	4
				329,976	17	11

TOTAL INTEREST, &c. of PUBLIC DEBT

11,602,447 19 5

CIVIL GOVERNMENT, viz.:

Civil List:

1st Class:	£.	s.	d.	3d Class: British Ministers	£.	s.	d.
H. M.'s Privy Purse	60,000	-	-	Abroad	44,234	17	11
Annuities to the Royal Family:				4th Class: H. M.'s Tradesmen's bills	156,028	10	4
The Queen	58,000	-	-	5th Class: Salaries of H. M.'s menial Servants	67,996	9	6
Prince of Wales	60,000	-	-	6th Class: Pensions and Annuities	84,911	14	8
Duke of York	12,000	-	-	7th Class: Fees and Salaries	59,335	17	3
Princes Edward, Ernest, Augustus, and Adolphus	8,750	-	-	8th Class: Salaries of Commissioners of the Treasury	10,366	10	-
Duchess of Cumberland	4,000	-	-	Contingent and occasional Payments (see note, p. 147)	613,292	14	5
	202,750	-	-				
2d Class: Salaries of the Lord Chancellor, Speaker, Judges, &c.	32,830	-	-				

1,271,746 14 1

Pensions granted by Parliament, viz.:

Prince of Wales (on 65,000 <i>l.</i> per annum), 35 Geo. 3, c. 129	£. 110,000	Earl of Chatham, 18 Geo. 3, c. 65	- £. 4,000
Duke of York, 32 Geo. 3, c. 13	14,000	Lord Heathfield, 23 Geo. 3, c. 85	- 1,500
Duchess of York, 32 Geo. 3, c. 13	4,000	Lord Rodney, 23 Geo. 3, c. 86	- 2,000
Duke of Clarence, 31 Geo. 3, c. 24	12,000	Lady Dorchester, 26 Geo. 3, c. 88	- 750
Duke of Gloucester, 7 Geo. 3, c. 19, and 25 Geo. 3, c. 53	17,000	Representatives of W. Penn, Esq., 30 Geo. 3, c. 46	- 4,250
Representatives of A. Onslow, Esq., 2 Geo. 3, c. 33	3,000	Late Officers of Wine Licenses, 30 Geo. 2, c. 19	- 29
		Late Auditors of the Imprests, 25 Geo. 3, c. 52	- 7,800

180,320 - -

Salaries and Allowances:

	£.	s.	d.
Audit Office	10,000	-	-
Mint	15,000	-	-
Speaker, to complete 6,000 <i>l.</i> per annum	1,899	11	-
Bank of England, for passing Accounts of Annuities	448	4	6

27,347 15 6

Courts of Justice:

Sheriffs of England and Wales	4,000	-	-
Clerk of the Hanaper in the Court of Chancery	2,178	7	4
Augmentation of the Salaries of the Judges	13,362	10	-
Deficiency of Fees for Expenses of Metropolitan Justices	12,045	-	-
Queen Anne's Bounty for Augmentation of Poor Livings	13,710	5	9
Ancient Grants, &c. paid out of Excise and Post Office Hereditary Revenues	30,200	-	-
Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland	2,956	13	8
Salaries in West India Islands, &c., and Pensions out of 4½ per cent. Duty	20,562	17	-
Lottery, 1795: Discount, and receiving Charges, 1,732 <i>l.</i> 14 <i>s.</i> 5 <i>d.</i> ; Forfeited Payment returned, 511 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i> ; Prizes paid, 500,000 <i>l.</i>	502,244	11	11
Expenses of Exchequer Bills	1,607	4	10
Miscellaneous Supply Grants (see details, Appendix 2, page 448)	433,236	10	7

TOTAL CIVIL GOVERNMENT

2,515,518 10 8

ARMY SERVICES, including Subsidies	14,235,597	7	9
NAVY SERVICES	£. 7,291,619	18	6
NAVY VICTUALLING and TRANSPORT BILLS, funded per Act 36 Geo. 3, c. 122	4,226,796	14	-
ORDNANCE SERVICES	2,500,000	-	-

28,254,014 - 3

TOTAL EXPENDITURE

42,371,980 10 4

Advances for the Relief of Merchants, and other Public Objects	99,500	-	-
Commissioners for the Reduction of the National Debt, for Sinking Fund	2,461,755	17	5
Issued to pay off Exchequer Bills (Supply), in Money	£. 3,705,675	6	6
" " " " in anticipation of Malt Duty and Land Tax	3,883,662	9	6
	7,589,337	16	-

TOTAL applied to REDUCTION of DEBT

10,051,093 13 5

BALANCES in the Exchequer on 10th October 1796	7,091,024	13	4
	£.	59,613,598	17 1

(37 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1796 - - - - -	-	-	-	7,091,024	13	4
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	3,939,857	13	1			
Excise - - - - -	10,303,069	16	2			
Stamps - - - - -	1,977,628	-	5			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	3,364,670	17	6			
Post Office - - - - -	558,200	-	-			
Crown Lands - - - - -	966	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	13,771	5	4			
Other small Branches of the Hereditary Revenue - - - - -	2,405	12	10			
Imprest Monies repaid - - - - -	3,561	10	4			
Surplus Fees and Fees of Suppressed Offices - - - - -	57,525	3	7			
Money received from the East India Company, arising from the Sale of Dutch Prizes - - - - -	500,000	-	-			
" " from the Commissioners for the Sale of Dutch Prizes - - - - -	50,000	-	-			
" " from Corn sold for the use of the Government - - - - -	110,000	-	-			
Lottery, 1796, to complete 780,000 £, per 36 Geo. 3, c. 104 - - - - -	£. 230,000					
" 1797, in part of 646,250 £, per 37 Geo. 3, c. 113 - - - - -	268,750					
	498,750	-	-	1,236,013	12	1
TOTAL NET INCOME - - - - -				21,380,406	12	7
OTHER RECEIPTS, viz.:						
Repayments of Advances for the Relief of Merchants, or other Public Objects - - - - -	-	-	-	101,000	-	-
Raised by Contributions to Annuities, in further part of 18,000,000 £ Loan, anno 1796, per 36 Geo. 3, c. 12 (1,663 £ 4 s. remaining unpaid) - - - - -	1,698,336	16	-			
Raised by Contributions to Annuities, in further part of 7,500,000 £ Loan, anno 1796, per 36 Geo. 3, c. 74 including 29,136 £ 11 s. Exchequer Bills, paid in as Cash (49,242 £ 12 s. remaining unpaid) - - - - -	670,940	13	6			
Raised by Contributions to Annuities, in part of 18,000,000 £ Loan, anno 1797, per 37 Geo. 3, c. 10, including 3,386,040 £ 17 s. Exchequer Bills, paid in as Cash - - - - -	16,542,040	17	-			
Raised by Contributions to Annuities, in part of 16,120,000 £ Loan, anno 1797, per 37 Geo. 3, c. 57 and 59 (including 1,620,000 £ raised for the Emperor of Germany, to repay Advances out of Army Funds from the British Government, payment of Interest and Sinking Fund being guaranteed by Great Britain), and including 901,851 £ 8 s. 2 d. Exchequer Bills, paid in as Cash - - - - -	10,902,851	8	2			
Navy Victualling and Transport Bills, funded per 37 Geo. 3, c. 9 - - - - -	11,595,529	8	-			
Exchequer Bills Funded, Principal and Interest, per 37 Geo. 3, c. 9 - - - - -	1,433,870	-	-			
	42,843,569	2	8			
Amount raised by issue of Exchequer Bills (Supply) - - - - -	£. 487,200					
" " " in anticipation of Annual Duties, Loan, &c. - - - - -	9,750,000					
	10,237,200	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				53,080,769	2	8
	£.			81,653,200	8	7

into and Issues from the Exchequer, &c., in the Year ended 10th October 1797.

(37 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, exclusive of 696,277 l. 9 s. 6 d. Dividends of Sinking Fund	-	-	-	11,417,010	11	5
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	1,498,610	15	6
Management of Funded Debt	-	-	-	192,264	10	11
Interest and Circulation of Exchequer Bills, Supply (including 44,470 l. Funded) £. 110,452 19 6	-	-	-	245,994	18	8
" " in anticipation of Annual Duties, Loans, &c. 135,541 19 2	-	-	-	240,086	3	6
Discount for prompt payment and Charges of receiving 18,000,000 l. Loan, 1796	221,173	5	9			
" " " " 7,500,000 l. " "	18,912	17	9			
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	13,593,967	-	-

CIVIL GOVERNMENT, viz.:

CIVIL LIST:

1st Class:		3d Class: Foreign Ministers	- £. 76,509	1	-	
H. M.'s Privy Purse	- £. 60,000	4th Class: H.M.'s Tradesmen's Bills	-	204,579	6	3
Annuities to the Royal Family:		5th Class: Salaries of H.M.'s Menial Servants	-	90,209	-	4
The Queen	- 58,000	6th Class: Pensions and Annuities	-	114,960	1	7
Prince of Wales	- 60,000	7th Class: Fees and Salaries	-	60,343	13	11
Duke of York	- 12,000	8th Class: Salaries of Commissioners of the Treasury	-	13,822	-	-
Princess Edward, Ernest, Augustus, and Adolphus	9,000	Contingent and occasional Payments (see note, p. 147)	-	515,102	4	6
Duchess of Cumberland	4,000					
	203,000					
2d Class: Salaries of the Lord Chancellor, Speaker, Judges, &c.	- 32,529 19 7					

Pensions granted by Parliament, viz.:

Prince of Wales, 35 Geo. 3, c. 129	- £. 65,000	Lord Heathfield, 23 Geo. 3 c. 85	- £. 1,500
Duke of York, 32 Geo. 3, c. 13	14,000	Lord Rodney, 23 Geo. 3, c. 86	- 2,000
Duchess of York, 32 Geo. 3, c. 13	4,000	Lady Dorchester, 26 Geo. 3, c. 88	- 1,250
Duke of Clarence, 31 Geo. 3, c. 24	12,000	Representatives of W. Penn, Esq., 30 Geo. 3, c. 46	- 4,000
Duke of Gloucester, 7 Geo. 3, c. 19, and 25 Geo. 3, c. 53	17,000	Late Officers of Wine Licenses, 30 Geo. 2, c. 19	- 20
Representatives of A. Onslow, Esq., 2 Geo. 3, c. 33	3,000	Late Auditors of the Imprests, 25 Geo. 3, c. 52	- 7,725
Earl of Chatham, 18 Geo. 3, c. 65	4,000		

Salaries and Allowances:

Audit Office	-	£. 10,000	-	-
Mint	-	11,550	-	-
Speaker, to complete 6,000 l. per annum	-	1,687	4	3
Exchequer Bill Loan Commissioners	-	1,000	-	-
Bank of England and South Sea Company, to pay Fees on passing Accounts for Annuities	-	1,224	14	-

Courts of Justice:

Sheriffs of England and Wales	-	4,000	-	-
Clerk of the Hanaper in the Court of Chancery	-	3,000	-	-
Augmentation of the Salaries of the Judges	-	12,024	3	11
Deficiency of Fees for Expenses of Metropolitan Justices	-	12,255	-	-

Queen Anne's Bounty for Augmentation of Poor Livings

Ancient Grants, &c., paid out of Excise and Post Office Hereditary Revenues

Bounties for Encouragement of Growth of Hemp and Flax in Scotland

Salaries in West India Islands, &c. and Pensions out of 4½ per cent. Duty

Lottery, 1796: Discount and Receiving Charges, 1,248 l. 6 s. 2 d.; Prizes paid, 500,000 l.

Expenses of Exchequer Bills

Miscellaneous Supply Grants (see details, Appendix 2, page 448)

TOTAL CIVIL GOVERNMENT

ARMY SERVICES, including Subsidies	-	15,326,509	16	5
NAVY SERVICES	-	£. 11,984,031	10	5
NAVY, VICTUALLING, and TRANSPORT BILLS, funded per 37 Geo. 3, c. 9	-	11,595,529	8	-
ORDNANCE	-	2,121,553	1	7

TOTAL EXPENDITURE

Advance for Public Services, remitted to the Irish Exchequer	-	57,180	-	-
Remitted to Ireland, in part of 1,500,000 l. out of 14,500,000 l. Loan, 1797	-	825,000	-	-
Commissioners for the Reduction of the National Debt, for Sinking Fund	-	3,185,421	-	10
Issued to pay off Exchequer Bills, Supply, in Money	- £. 2,282,060			
Ditto, funded per 37 Geo. 3, c. 9	1,389,400			
" " in anticipation of Annual Duties, Loan, &c.	-	3,671,400	-	-
TOTAL applied to REDUCTION of DEBT	-	6,183,770	19	6
BALANCES in the Exchequer on 10th October 1797	-	10,081,176	5	2
		£. 81,653,200	8	7

(38 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1797 - - - - -	-	-	-	10,081,176	5	2
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	4,741,241	1	4			
Excise - - - - -	11,571,053	11	4			
Stamps - - - - -	2,273,005	19	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, including 850,994 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> for War Assessed Taxes - - - - -	4,591,064	12	8			
Post Office - - - - -	677,200	-	-			
Crown Lands - - - - -	966	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	13,496	14	6			
Other small Branches of the Hereditary Revenue - - - - -	4,252	13	4			
Imprest Money repaid - - - - -	97,420	17	1			
Surplus Fees and Fees of suppressed Offices - - - - -	82,853	17	4			
Money received from the Sale of Dutch Prizes - - - - -	50,000	-	-			
„ „ from Corn sold for the use of the Government - - - - -	65,000	-	-			
Voluntary Contributions, per Act 38 Geo. 3, c. 16 - - - - -	2,132,527	13	10			
Lottery, 1797, to complete 646,250 <i>l.</i> , per 37 Geo. 3, c. 113 - - - - -	£. 377,500	-	-			
„ 1798, in part of 667,916 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 38 Geo. 3, c. 75 - - - - -	267,916	13	4			
	645,416	13	4			
	3,090,968	9	5			
TOTAL NET INCOME - - - - -				26,945,500	7	1
OTHER RECEIPTS, viz.:						
Repayments of Advances for the relief of Merchants, and other Public Objects - - - - -	-	-	-	62,300	-	-
Remitted from Ireland for Interest, &c., and Sinking Fund on Irish Debt funded in England - - - - -	-	-	-	228,302	1	8
Raised by Contributions to Annuities, in further part of 18,000,000 <i>l.</i> Loan, anno 1797, per 37 Geo. 3, c. 10, including 633,684 <i>l.</i> 5 <i>s.</i> 8 <i>d.</i> Exchequer Bills, paid in as Cash, and leaving 103,789 <i>l.</i> 18 <i>s.</i> 2 <i>d.</i> unpaid - - - - -	1,354,219	4	10			
Raised by Contributions, to complete 16,120,000 <i>l.</i> Loan, anno 1797, per 37 Geo. 3, c. 57 & 59 (including 1,620,000 <i>l.</i> raised for the Emperor of Germany, to repay Advances out of Army Funds from the British Government, payment of Interest and Sinking Fund being guaranteed by Great Britain) - - - - -	5,217,148	11	10			
Raised by Contributions, in part of 17,000,000 <i>l.</i> Loan, anno 1798, per 38 Geo. 3, c. 37, including 3,544,869 <i>l.</i> 18 <i>s.</i> 9 <i>d.</i> , Exchequer Bills, paid in as Cash - - - - -	16,194,869	18	9			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	22,766,237	15	5			
Raised by issue of Exchequer Bills, Supply, for Public Services - - - - -	£. 3,566,700	-	-			
„ „ „ in anticipation of Annual Duties, Loan, &c. - - - - -	10,700,000	-	-			
	14,256,700	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				37,022,937	15	5
	£.			74,340,216	9	4

into and Issues from the Exchequer, &c., in the Year ended 10th October 1798.

(38 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz :

	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, exclusive of 889,346 <i>l.</i> 9s. 3d., Dividends of Sinking Fund	-	-	-	13,513,173	8	8
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	1,517,133	5	4
Management of Funded Debt	-	-	-	206,514	1	3
Interest and Circulation of Exchequer Bills (Supply)	64,356	8	9	504,624	4	1
" " " in anticipation of Annual Duties, Loans, &c.	440,267	15	4			
Expenses of converting Tontine Annuities, 1789, into Long Annuities	-	700	-	257,687	6	11
Discount for prompt Payment, and receiving Charges of 18,000,000 <i>l.</i> Loan, 1797	80,301	16	10			
" " " " " 16,120,000 <i>l.</i> Loan, "	176,685	10	1	-	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	16,029,132	6	3

CIVIL GOVERNMENT, viz. :

Civil List :

1st Class :		3d Class : British Ministers	
H. M.'s Privy Purse - £. 60,000 - -		Abroad - - - - £. 83,383 16 3	
Expenses of H. M.'s Chamber - 19,500 - -		4th Class : H. M.'s Tradesmen's Bills - - - -	209,771 5 5
Annuities to the Royal Family :		5th Class : Salaries of H. M.'s Menial Servants - - - -	88,605 8 11
The Queen - - - - 58,000 - -		6th Class : Pensions and Annuities - - - -	115,611 7 -
Prince of Wales - - - - 60,000 - -		7th Class : Fees and Salaries - - - -	68,779 10 -
Duke of York - - - - 12,000 - -		8th Class : Salaries of Commissioners of the Treasury - - - -	13,822 - -
Princes Edward, Ernest, Augustus, and Adolphus - - - - 9,000 - -		Contingent and occasional Payments (see note, p. 147.) - - - -	351,109 11 2
Duchess of Cumberland - - - - 4,000 - -			
	222,500 - -		
2d Class : Salaries of the Lord Chancellor, Speaker, Judges, &c. 32,955 - -			

Pensions granted by Parliament, viz. :

Prince of Wales, 35 Geo. 3, c. 129 - - - - £. 65,000 - -		Lady Dorchester, &c., 26 Geo. 3, c. 88 - - - - £. 1,000 - -	
Duke of York, 32 Geo. 3, c. 13 14,000 - -		Representatives of William Penn, Esq., 30 Geo. 3, c. 46 - - - -	4,000 - -
Duchess of York, 32 Geo. 3, c. 13 4,000 - -		Earl St. Vincent, 38 Geo. 3, c. 21 - - - -	2,777 15 7
Duke of Clarence, 31 Geo. 3, c. 24 12,000 - -		Viscount Duncan, 38 Geo. 3, c. 22 - - - -	1,494 5 -
Duke of Gloucester, 7 Geo. 3, c. 19 and 25 Geo. 3, c. 53 - - 17,000 - -		Late Officer of Wine Licenses, 30 Geo. 2, c. 19 - - - -	20 - -
Representatives of A Onslow, Esq., 2 Geo. 3, c. 33 - - - - 3,000 - -		Late Auditors of the Imprests, 25 Geo. 3, c. 52 - - - -	7,800 - -
Earl of Chatham, 18 Geo. 3, c. 65 4,000 - -			
Lord Heathfield, 23 Geo. 3, c. 85 1,500 - -			
Lord Rodney, 23 Geo. 3, c. 86 - 2,000 - -			

Salaries and Allowances :

	£.	s.	d.
Audit Office - - - - -	10,000	-	-
Mint - - - - -	15,000	-	-
Speaker, to complete 6,000 <i>l.</i> per annum - - - -	1,830	2	-
Exchequer Bill Loan Office - - - - -	2,500	-	-
Bank of England, for passing Accounts of Annuities - - - -	876	11	-

Courts of Justice :

Sheriffs of England and Wales - - - - -	4,000	-	-
Clerk of the Hanaper in the Court of Chancery - - - -	2,663	12	6
Augmentation of Salaries of the Judges - - - -	13,050	-	-
Deficiency of Fees for Expenses of Metropolitan Justices - - - -	14,800	-	-

Bounties for the Encouragement of the Growth of Hemp and Flax in Scotland - - - -

Queen Anne's Bounty for Augmentation of Poor Livings - - - -

Ancient Grants, &c., out of Excise and Post Office Hereditary Revenues - - - -

Salaries in West India Islands, &c. and Pensions out of 4½ per cent. Duty - - - -

Lottery, 1797 : Discount and receiving Charges, 1,430 *l.* 8s. 4d. ; Prizes paid, 500,000 *l.* - - - -

Expenses of Exchequer Bills - - - - -

Miscellaneous Supply Grants (see details, Appendix 2, page 448) - - - -

TOTAL CIVIL GOVERNMENT

ARMY SERVICES, including Subsidies - - - - -	14,141,682	18	2
NAVY SERVICES - - - - -	12,792,829	16	7
ORDNANCE SERVICES - - - - -	1,779,558	11	8

TOTAL EXPENDITURE

Advance for Public Services, remitted to the Irish Exchequer - - - -	-	-	-	78,454	9	7
Remitted to Ireland, to complete 1,500,000 <i>l.</i> , out of 14,500,000 <i>l.</i> , Loan, 1797 - - - -	675,000	-	-	1,838,293	16	4
" " in part of 2,000,000 <i>l.</i> , out of 17,000,000 <i>l.</i> , Loan, 1798 - - - -	1,163,293	16	4			
Payments for Interest and Management of Irish Debt funded in England - - - -	168,375	-	-	198,932	12	7
" Sinking Fund - - - ditto - - - -	30,557	12	7			
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain - - - -	3,843,678	10	2	10,869,373	15	-
Issued to pay off Exchequer Bills, Supply, in Money - - - £. 2,234,900 - -	-	-	-			
" " in anticipation of Annual Duties, Loans, &c. - - - - - 8,634,473 15 -	-	-	-	-	-	-
TOTAL applied to REDUCTION of DEBT	-	-	-	14,713,052	5	2
BALANCES in the Exchequer on 10th October 1798	-	-	-	10,089,638	11	-
	£.			74,340,216	9	4

(39 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1798 - - - - -	-	-	-	10,089,638	11	-
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs - - - - -	7,056,157	13	1			
Excise - - - - -	11,862,231	3	1			
Stamps - - - - -	2,446,753	11	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including War Assessed Taxes, 1,995,016 <i>l.</i> 3 <i>s.</i> 10 <i>d.</i>) - - -	6,446,374	3	5			
Income Duty, per 39 Geo. 3, c. 13 - - - - -	1,670,967	15	3			
Post Office - - - - -	704,200	-	-			
Crown Lands - - - - -	966	13	4			
Miscellaneous, viz.:	£.	s.	d.			
First Fruits and Tenths - - - - -	13,766	13	1			
Other small Branches of the Hereditary Revenue - - -	2,898	16	5			
Imprest Money repaid, &c. - - - - -	127,397	11	9			
Surplus Fees and Fees of Suppressed Offices - - -	45,812	4	5			
Proceeds of Corn sold for the use of the Government - - -	113,500	-	-			
Money received on Account of the Silver Coinage - - -	31,665	18	4			
Voluntary Contributions, per 38 Geo. 3, c. 16 - - -	570,350	7	8			
Lottery, 1798, to complete 667,916 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 38 Geo. 3, c. 75 - £. 400,000 - - -						
„ 1799, in part of 703,541 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 39 Geo. 3, c. 91 - 290,041 13 4						
	690,041	13	4	1,595,433	5	-
TOTAL NET INCOME - - - - -				31,783,084	4	2
OTHER RECEIPTS, viz.:						
Repayment of Advances for the Relief of Merchants, or other Public Objects - - -	-	-	-	230,500	-	-
„ „ made by the British to the Irish Exchequer - - -	-	-	-	131,634	1	6
Remitted from Ireland for Interest, &c., and Sinking Fund on Irish Debt funded in England - - - - -	-	-	-	361,080	3	7
Raised by Contributions to Annuities, to complete 17,000,000 <i>l.</i> Loan, anno 1798, per 38 Geo. 3, c. 37 - - -	805,130	1	6			
„ „ in full of 3,000,000 <i>l.</i> Loan, anno 1799, per 39 Geo. 3, c. 7 - - -	3,000,000	-	-			
„ „ in part of 15,500,000 <i>l.</i> Loan, anno 1799, per 39 Geo. 3, c. 60, including 2,993,549 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> , Exchequer Bills, paid in as Cash - - -	12,543,549	2	6			
TOTAL raised by CREATION of FUNDED DEBT - - -	16,348,679	4	-			
Raised by Issue of Exchequer Bills (Supply):						
For Exchange - 6,065,500						
For Public Services 6,923,900						
	12,989,400					
„ „ „ in anticipation of Annual Duties, Loan, &c.:						
For Exchange £. 1,000,000						
For Public Services 13,229,800						
	14,229,800					
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -	27,219,200	-	-	43,567,879	4	-
				£.	86,163,816	4 3

and Issues from the Exchequer, &c., in the Year ended 10th October 1799.

(39 Geo. III.)

			£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:								
Interest of Funded Debt, exclusive of 1,136,159 <i>l.</i> 7 <i>s.</i> 5 <i>d.</i> Dividends of Sinking Fund						-	-	-
Annuities for Lives and Terms of Years, including Long Annuities						-	-	-
Management of Funded Debt						-	-	-
Interest and Circulation of Exchequer Bills (Supply)						571,416	14	8
" " in anticipation of Annual Duties, Loan, &c.						586,205	5	5
Expenses of Funding Navy, &c., Bills						400	-	-
Discount for prompt Payment, and receiving Charges of 17,000,000 <i>l.</i> Loan, 1798						224,998	5	1
Bank Charges for receiving 3,000,000 <i>l.</i> Loan, 1799						2,417	7	6
TOTAL INTEREST, &c., of PUBLIC DEBT								
								16,856,091 2 5
CIVIL GOVERNMENT, viz.:								
Civil List:								
1st Class:			2d Class: Salaries of Lord Chancellor, Speaker, Judges, &c.			£. 32,466	6	3
H. M.'s Privy Purse			£. 60,000	-	-	3d Class: British Ministers Abroad,	48,123	12 6
Annuities to the Royal Family:						4th Class: H. M.'s Tradesmen's Bills	-	-
The Queen			58,000	-	-		138,898	17 5
Prince of Wales			60,000	-	-	5th Class: Salaries of H. M.'s Menial Servants	90,840	19 6
Duke of York			12,000	-	-	6th Class: Pensions and Annuities	112,333	7 10
Duke of Clarence			1,875	-	-	7th Class: Fees and Salaries	60,410	14 11
Princes Edward, Ernest, Augustus, and Adolphus			6,750	-	-	8th Class: Salaries of Commissioners of the Treasury	13,822	-
Duchess of Cumberland			4,000	-	-	Contingent and occasional Payments	345,879	16 7
			202,625	-	-	(See Note, p. 147.)		
Pensions granted by Parliament:								
Prince of Wales, 35 Geo. 3, c. 129			£. 65,000			Lord Rodney, 23 Geo. 3, c. 86	£. 2,000	-
Duke of York and Duchess of York, 32 Geo. 3, c. 13			18,000			Lady Dorchester, 26 Geo. 3, c. 88	1,000	-
Duke of Clarence, 31 Geo. 3, c. 34			12,000			Rep. of W. Penn. Esq., 30 Geo. 3, c. 46	4,000	-
Duke of Kent, 39 Geo. 3, c. 29			6,000			Earl St. Vincent, 38 Geo. 3, c. 21	2,000	-
Duke of Cumberland, 39 Geo. 3, c. 29			6,000			Viscount Duncan, 38 Geo. 3, c. 22	2,000	-
Duke of Gloucester, 7 Geo. 3, c. 19, and 25 Geo. 3, c. 53			17,000			Horatio Lord Nelson, 39 Geo. 3, c. 1	1,860	16 6
Representatives of A. Onslow, Esq., 2 Geo. 3, c. 33			3,000			Sir James Marriott, 39 Geo. 3, c. 58	1,471	5 3
Earl of Chatham, 18 Geo. 3, c. 65			4,000			Late Officers of Wine Licenses, 30 Geo. 2, c. 19	20	-
Lord Heathfield, 23 Geo. 3, c. 85			1,500			Late Auditors of the Imprest, 25 Geo. 3, c. 52	7,800	-
Salaries and Allowances:								
Audit Office			-	-	-	10,000	-	-
Mint			-	-	-	11,300	-	-
Speaker, to complete 6,000 <i>l.</i> per annum			-	-	-	2,968	3 6	
Exchequer Bill Loan Office			-	-	-	500	-	-
Bank of England, for passing Accounts of Annuities			-	-	-	890	10 6	
Courts of Justice:								
Sheriffs of England and Wales			-	-	-	4,000	-	-
Clerk of the Hanaper in the Court of Chancery			-	-	-	2,514	- 7	
Augmentation of the Salaries of the Judges			-	-	-	12,373	6 6	
Deficiency of Fees for Expenses of Metropolitan Justices			-	-	-	11,800	-	-
Bounties for Encouragement of the Growth of Hemp and Flax in Scotland			-	-	-	2,956	13 8	
Queen Anne's Bounty for Augmentation of Poor Livings			-	-	-	13,716	13 1	
Ancient Grants, &c., out of Excise and Post Office Hereditary Revenues			-	-	-	30,200	-	-
Salaries in West India Islands, and Pensions, out of 4½ per cent. Duty			-	-	-	26,644	5 3	
Lottery, 1798: Discount, and receiving Charges, 1,491 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> ; Prizes paid, 500,000 <i>l.</i>			-	-	-	501,491	6 8	
Expenses of Exchequer Bills			-	-	-	1,569	- 8	
Miscellaneous Supply Grants (see Details, Appendix 2, page 449)			-	-	-	847,622	3 6	
TOTAL CIVIL GOVERNMENT			-	-	-			2,680,599 - 8
ARMY SERVICES, including Subsidies			-	-	-	14,288,729	7 7	
NAVY SERVICES			-	-	-	11,614,077	14 11	
ORDNANCE SERVICES			-	-	-	1,979,601	14 7	
TOTAL EXPENDITURE			-	-	-			47,419,099 - 2
Advance for Public Services, remitted to the Irish Exchequer			-	-	-			399,779 1 10
remitted to Ireland, to complete 2,000,000 <i>l.</i> out of 17,000,000 <i>l.</i> Loan, 1798			-	-	-	836,706	3 8	
" in part of 3,000,000 <i>l.</i> out of 15,500,000 <i>l.</i> Loan, 1799			-	-	-	869,920	3 5	
Payments for Interest and Management of Irish debt funded in England			-	-	-	228,644	16 1	
" Sinking Fund - ditto			-	-	-	73,121	11 3	
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain			-	-	-			301,766 7 4
issued to pay off Exchequer Bills, viz.:						4,259,774	2 4	
Supply—In Exchange			£. 3,065,500	-	-	£. 10,226,800	-	-
" In Money			7,161,300	-	-			
In anticipation of Annual Duties, Loan, &c.:								
In Exchange			£. 4,000,000	-	-	14,819,744	17 2	
In Money			10,819,744	17 2				
TOTAL applied to REDUCTION of DEBT			-	-	-	25,046,544	17 2	
BALANCES in the Exchequer on 10th October 1779			-	-	-			29,306,318 19 6
			-	-	-			7,080,226 8 4
			-	-	-			£. 86,163,816 4 3

(40 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Rece

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 10th October 1799 - - - - -	-	-	-	7,030,226	8	
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz :						
Customs - - - - -	2,394,626	6	3			
Excise - - - - -	3,240,793	4	3			
Stamps - - - - -	762,826	6	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including War Assessed Taxes, 175,662 <i>l.</i> 5 <i>s.</i> 2 <i>d.</i>) - - - - -	1,599,594	10	10			
Income Duty, per 39 Geo. 3, c. 13 - - - - -	1,020,293	5	6			
Crown Lands - - - - -	-					
Miscellaneous, viz. :	£.	s.	d.			
Small Branches of the Hereditary Revenue - - - - -	15	2	3			
Imprest Money repaid, &c. - - - - -	688	6	6			
Surplus Fees and Fees of Suppressed Offices - - - - -	42,000	-	-			
Proceeds of Corn Sold for the use of the Government - - - - -	45,000	-	-			
Voluntary Contributions, per 38 Geo. 3, c. 16 - - - - -	92,145	17	11			
Lottery 1799, in further part of 703,541 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 39 Geo. 3, c. 91 - - - - -	275,000	-	-			
				454,849	6	8
TOTAL NET INCOME - - - - -				9,674,032	18	
OTHER RECEIPTS, viz. :						
Repayment of Advances for the Relief of Merchants, and other Public Objects - - - - -	-	-	-	43,000	-	
Remitted from Ireland, for Interest, &c. and Sinking Fund on Irish Debt funded in England - - - - -	-	-	-	164,473	-	
Raised by Contributions to Annuities, in further part of 15,500,000 <i>l.</i> Loan, anno 1799, per 39 Geo. 3, c. 60, including 894,546 <i>l.</i> 1 <i>s.</i> Exchequer Bills, paid in as Cash - - - - -	2,674,546	1	-			
Raised by Issue of Exchequer Bills, Supply - - - - -	£. 3,893,100					
" " in anticipation of Annual Duties, Loan, &c. - - - - -	3,189,500					
				7,082,600	-	-
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				9,757,146	1	
	£.			26,668,878	9	

into and Issues from the Exchequer, &c., for One Quarter ending 5th January 1800.

(40 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, exclusive of 277,334 <i>l.</i> 19 <i>s.</i> 7 <i>d.</i> , Dividends of Sinking Fund - - - - -	-	-	-	2,337,839	1	8
Annuities for Lives and Terms of Years, including Long Annuities - - - - -	-	-	-	741,992	19	8
Management of Funded Debt - - - - -	-	-	-	44,102	6	11
Interest and Circulation of Exchequer Bills (Supply) - - - - -	112,624	15	1			
" " " " in anticipation of Annual Duties, Loan, &c. - - - - -	150,562	6	5	263,187	1	6
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	3,387,121	9	4

CIVIL GOVERNMENT, viz.:

Civil List:

1st Class:	£.	s.	d.	3d Class: British Ministers	£.	s.	d.	
Privy Purse - - - - -	15,000	-	-	Abroad - - - - -	14,923	7	6	
Annuities to the Royal Family:				4th Class: H. M.'s Tradesmen's Bills - - - - -	31,868	18	8	
The Queen - - - - -	14,500	-	-	5th Class: Salaries of H. M.'s Menial Servants - - - - -	22,453	10	2	
Prince of Wales - - - - -	15,000	-	-	6th Class: Pensions and Annuities - - - - -	7,250	3	10	
Duke of York - - - - -	3,000	-	-	7th Class: Fees and Salaries - - - - -	3,812	19	10	
Duke of Clarence - - - - -	625	-	-	Contingent and occasional Payments (see Note, p. 147) - - - - -	87,419	6	6	
Duchess of Cumberland - - - - -	1,000	-	-					
	49,125	-	-					
2d Class: Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -	7,810	-	-					
Pensions granted by Parliament, viz.:								
Prince of Wales, 35 Geo. 3, c. 129 - - - - -	£. 16,250	-	-	Earl of Chatham, 18 Geo. 3, c. 65 - - - - -	£. 1,000	-	-	
Duke and Duchess of York, 32 Geo. 3, c. 13 - - - - -	4,500	-	-	Lord Heathfield, 23 Geo. 3, c. 85 - - - - -	375	-	-	
Duke of Clarence, 31 Geo. 3; c. 24 - - - - -	3,000	-	-	Lord Rodney, 23 Geo. 3, c. 86 - - - - -	500	-	-	
Duke of Kent, 39 Geo. 3, c. 29 - - - - -	3,000	-	-	Lady Dorchester, 26 Geo. 3, c. 88 - - - - -	250	-	-	
Duke of Cumberland, 39 Geo. 3, c. 29 - - - - -	3,000	-	-	Representatives of W. Penn, esq., 30 Geo. 3, c. 46 - - - - -	1,000	-	-	
Duke of Gloucester, 7 Geo. 3, c. 19, and 25 Geo. 3, c. 53 - - - - -	4,250	-	-	Earl St. Vincent, 38 Geo. 3, c. 21 - - - - -	500	-	-	
Representatives of A. Onslow, esq., 2 Geo. 3, c. 33 - - - - -	750	-	-	Viscount Duncan, 38 Geo. 3, c. 22 - - - - -	500	-	-	
				Horatio, Lord Nelson, 39 Geo. 3, c. 1 - - - - -	500	-	-	
				Duke of Richmond, 39 Geo. 3, c. 84 - - - - -	4,750	-	-	
				Late Auditors of the Imprests, 25 Geo. 3, c. 52 - - - - -	2,025	-	-	
Salaries and Allowances:								
Audit Office - - - - -	-	-	-	-	2,500	-	-	
Mint - - - - -	-	-	-	-	1,793	17	7	
Exchequer Bill Loan Office - - - - -	-	-	-	-	500	-	-	
Courts of Justice:								
Sheriffs of England and Wales - - - - -	-	-	-	-	4,000	-	-	
Judges, Augmentation of Salaries - - - - -	-	-	-	-	3,982	7	10	
Deficiency of Fees for Expenses of Metropolitan Justices - - - - -	-	-	-	-	3,000	-	-	
Ancient Grants, &c. out of Excise and Post Office Hereditary Revenues - - - - -					8,800	-	-	
Salaries in West India Islands, &c., and Pensions, out of 4½ per cent. Duty - - - - -					7,063	8	8	
Expenses of Exchequer Bills - - - - -					162	10	-	
Miscellaneous Supply Grants (see Details, Appendix 2, page 449) - - - - -					234,659	3	8	
TOTAL CIVIL GOVERNMENT - - - - -								537,274 14 3
ARMY SERVICES, including Subsidies - - - - -					4,150,515	7	4	
NAVY SERVICES - - - - -					3,843,000	-	-	
ORDNANCE SERVICES - - - - -					465,000	-	-	
TOTAL EXPENDITURE - - - - -								8,458,515 7 4
Advances for the Relief of Merchants and other Public Objects - - - - -								12,382,911 10 11
emitted to Ireland, in further part of 3,000,000<i>l.</i>, out of 15,500,000<i>l.</i> Loan, 1799 - - - - -								278,200 - -
Payments for Interest and Management of Irish Debt funded in England - - - - -					60,293	15	10	
" Sinking Fund - - - - ditto - - - - -					32,453	6	10	
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain - - - - -					1,216,830	3	4	
issued to pay off Exchequer Bills (Supply), paid off in Money - £. 119,000 - - - - -								
" " " in anticipation of Annual Duties, Loan, &c. - - - - -					4,067,275	11	1	
TOTAL applied to the REDUCTION of DEBT - - - - -								5,403,105 14 5
ANCES in the Exchequer on 5th January 1800 - - - - -								7,749,247 18 1
					£.			26,668,878 9 1

(40 & 41 Geo. III.)

NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Rece

	£.	s.	d.	£.	s.
BALANCES in the Exchequer on 5th January 1800 - - - - -	-	-	-	7,749,247	18
NET RECEIPTS of Public Income, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:					
Customs - - - - -	6,784,637	17	5		
Excise - - - - -	10,594,486	17	7		
Stamps - - - - -	2,621,275	12	-		
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates (including War Assessed Taxes, 425,690 <i>l.</i> 1 <i>s.</i> 10 <i>d.</i>) - - - - -	5,092,648	-	10		
Income Duty - - - - -	4,513,088	-	9		
Crown Lands - - - - -	966	13	4		
Miscellaneous, viz.:					
First Fruits and Tenths - - - - -	12,584	9	-		
Other small Branches of the Hereditary Revenue - - - - -	1,424	3	7		
Imprest Money repaid, &c. - - - - -	102,151	14	6		
Surplus Fees - - - - -	60,081	-	2		
Proceeds of Corn sold for the use of the Government - - - - -	201,000	-	-		
Voluntary Contributions, per 38 Geo. 3, c. 16 - - - - -	78,979	18	9		
Lottery, 1799, to complete 703,541 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , per 39 Geo. 3, c. 91 - - - - -	138,500	-	-		
„ 1800, in part of 826,250 <i>l.</i> , per 39 & 40 Geo. 3, c. 52 - - - - -	651,250	-	-		
	1,245,971	6	-		
TOTAL NET INCOME - - - - -				31,585,274	7
OTHER RECEIPTS, viz.:					
Repayment of Advances for the Relief of Merchants and other Public Objects - - - - -	499,687	18	8	} 903,487	-
„ „ made from the British to the Irish Exchequer - - - - -	403,799	1	10		
Remitted from Ireland, for Interest, &c. and Sinking Fund on Irish Debt funded in England - - - - -	-	-	-	625,687	8
Raised by Contributions to Annuities, to complete 15,500,000 <i>l.</i> Loan, anno 1799, per 39 Geo. 3, c. 60 - - - - -	281,904	16	6		
„ „ in part of 20,500,000 <i>l.</i> Loan, anno 1800, per 39 & 40 Geo. 3, c. 22, including 2,528,983 <i>l.</i> 12 <i>s.</i> 2 <i>d.</i> , Exchequer Bills paid in as Cash - - - - -	20,214,941	11	-		
TOTAL raised by CREATION of FUNDED DEBT - - - - -	20,496,846	7	6		
Raised by Issue of Exchequer Bills (Supply):					
For Exchange - - - - -	£. 10,637,400				
For Public Services - - - - -	8,613,900				
	19,251,300				
„ „ in anticipation of Annual Duties, Loans, &c. - - - - -	6,743,000				
	25,994,300	-	-		
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -				46,491,146	7
	£.			87,354,843	2

into and Issues from the Exchequer, &c., in the Year ended 5th January 1801.

(40 & 41 Geo. III.)

		£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:							
Interest of Funded Debt, excluding 1,406,650 <i>l.</i> 2 <i>s.</i> 2 <i>d.</i> , Dividends of Sinking Fund		-	-	-	13,641,454	12	1
Annuities for Lives and Terms of Years, including Long Annuities		-	-	-	1,780,443	14	2
Management of Funded Debt		-	-	-	230,210	3	10
Interest and Circulation of Exchequer Bills (Supply)		395,747	9	8			
" " " " in anticipation of Annual Duties, Loan, &c.		526,353	-	5			
Discount for prompt Payment and receiving Charges of 15,500,000 <i>l.</i> Loan, 1799 -		-	-	-	922,100	10	1
					175,102	4	7
TOTAL INTEREST, &c. of PUBLIC DEBT		-	-	-	16,749,311	4	9
CIVIL GOVERNMENT, viz:							
Civil List:							
1st Class: H. M.'s Privy Purse, and Annuities to the Royal Family - £.196,500 - -	5th Class: Salaries of H. M.'s Menial Servants - £.70,472 14 2						
2d Class: Salaries of Lord Chancellor, Speaker, Judges, &c. - 33,250 16 6	6th Class: Pensions and Annuities - 103,561 1 11						
3d Class: British Ministers Abroad - 65,448 - 10	7th Class: Fees and Salaries - 59,619 17 8				1,039,289	4	5
4th Class: H. M.'s Tradesmen's Bills - 165,824 13 -	8th Class: Salaries of Commissioners of the Treasury - 13,822 - -						
	Contingent and occasional Payments (see Note, p. 147) - 330,790 - 4						
Pensions granted by Parliament:							
Prince of Wales, 35 Geo. 3, c. 129 - £.65,000	Lord Heathfield, 23 Geo. 3, c. 85 - £.1,500						
Duke and Duchess of York, 32 Geo. 3, c. 13 - 18,000	Lord Rodney, 23 Geo. 3, c. 86 - 2,000						
Duke of Clarence, 31 Geo. 3, c. 34 - 12,000	Lady Dorchester, &c., 26 Geo. 3, c. 88 - 1,000						
Duke of Kent, 39 Geo. 3, c. 29 - 12,000	Rep. of W. Penn, esq., 30 Geo. 3, c. 46 - 4,000				184,020	-	-
Duke of Cumberland, 39 Geo. 3, c. 29 - 12,000	Earl St. Vincent, 38 Geo. 3, c. 21 - 2,000						
Duke of Gloucester, 7 Geo. 3, c. 19, and 25 Geo. 3, c. 53 - 17,000	Viscount Duncan, 38 Geo. 3, c. 22 - 2,000						
Rep. of A. Onslow, Esq., 2 Geo. 3, c. 33 - 3,000	Lord Nelson, 39 Geo. 3, c. 1 - 2,000						
Earl of Chatham, 18 Geo. 3, c. 65 - 4,000	Duke of Richmond, 39 Geo. 3, c. 84 - 19,000						
Salaries and Allowances:	Late Officers of Wine Licenses, 30 Geo. 2, c. 19 - 20						
Audit Office - 9,839 3 6	Late Auditors of the Imprests, 25 Geo. 3, c. 52 - 7,500						
Mint - 11,594 1 2							
Speaker, to complete 6,000 <i>l.</i> per annum - 2,376 12 6					26,289	15	3
Exchequer Bill Loan Office - 1,000 - -							
Bank of England and South Sea Company, for passing Accounts of Annuities - 1,479 18 1							
Courts of Justice:							
Sheriffs of England and Wales - 4,000 - -							
Clerk of the Hanaper in the Court of Chancery - 4,581 19 9					49,401	12	7
Judges of England and Wales, Augmentation of Salaries - 28,519 12 10							
Metropolitan Justices - 12,300 - -							
Bounties for the encouragement of the Growth of Hemp and Flax in Scotland - 2,956 13 8							
Expenses of the Relief of West India Merchants - 134 15 6							
Queen Anne's Bounty, for Augmentation of Poor Livings - 12,584 9 -							
Ancient Grants, &c. out of Excise and Post Office Hereditary Revenues - 30,200 - -							
Salaries in West India Islands, &c., and Pensions, out of 4½ per cent. Duty - 22,973 18 9							
Lottery, 1799:—Discount and receiving Charges, 1,756 <i>l.</i> 4 <i>s.</i> 8 <i>d.</i> ; Prizes paid, 500,000 <i>l.</i> - 501,756 4 8							
Expenses of Exchequer Bills - 2,362 11 9							
Miscellaneous Supply Grants (see Details, Appendix 2, page 449) - 702,379 14 3							
TOTAL CIVIL GOVERNMENT					2,574,348	19	10
ARMY SERVICES, including Subsidies - 15,297,266 18 8							
NAVY - 14,707,044 10 1							
ORDNANCE - 1,662,927 5 -							
TOTAL EXPENDITURE					50,990,898	18	4
Advances for the Relief of Merchants and other Public Objects - 41,000 - -							
Remitted to Ireland, to complete 3,000,000 <i>l.</i> , out of 15,500,000 <i>l.</i> Loan, 1799 - 1,367,413 13 7							
" " in part, of 2,000,000 <i>l.</i> , out of 20,500,000 <i>l.</i> Loan, 1800 - 1,372,728 19 10					2,740,142	13	5
Payments for Interest and Management of the Irish Debt, funded in England - 447,700 6 6							
" Sinking Fund - ditto - 147,512 3 4							
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain - 4,620,479 1 10					595,212	9	10
Issued to pay off Principal of Exchequer Bills, viz.:							
Supply - £.4,591,600 - £.3,316,500 - -							
In anticipation of Annual Duties, Loan, &c. - 6,045,800 - 6,807,630 3 2					20,747,530	3	2
TOTAL applied to REDUCTION of DEBT					25,368,009	5	-
BALANCES in the Exchequer on 5th January 1801 - 7,619,679 16 1							
					£.	87,354,843	2 8

I R E L A N D.

II.—ACCOUNTS of the NET PUBLIC INCOME and EXPENDITURE of *Ireland* in each Financial Year from 1688, the Period of the Revolution, to 5th January 1801, the Period of the Union between *Great Britain* and *Ireland*; and of the other Receipts into and Issues from the Irish Exchequer, distinguishing the Amounts raised by Creation of Debt and the Amounts applied to the Reduction of Debt; showing also the BALANCES in the Irish Exchequer at the beginning and end of each Year.

NOTE.—In the following Accounts of the Income and Expenditure of Ireland, the Receipts of, and Expenditure out of, certain specially Appropriated Duties are distinguished, their amounts having passed through the Irish Exchequer, and formed part of the Public Expenditure, though applied to Local Purposes.

From the period of the Revolution the Total Net Receipts of Customs, Excise, and the Crown Lands were paid into the Irish Exchequer, without distinguishing the several amounts, by the Commissioners of the Revenues of Customs and Excise, under whose control and direction the Revenues of the Crown Lands were collected and managed. This system was continued until 1806, when separate Boards of Customs and Excise were appointed.

On the Expenditure side of these Accounts the Extraordinary Payments by King's Letters are distinguished, both in the Civil and Military Services, up to the year 1794, when the Public Expenditure of Ireland was brought more immediately under the control of Parliament. Previously to 1794, the Public Expenditure of Ireland was regulated chiefly by the Royal Authority, acting by Sign Manual Warrants granted from time to time, and authorising the several yearly payments under the two general heads of the Civil Establishment, and the Military Establishment, with the provision that no addition or alteration was to be made to the yearly charge except under the directions of Special Warrants under the authority of the Crown.

See also Explanatory Notices on these subjects appended to these Accounts.

AN ACCOUNT of the NET PUBLIC INCOME and EXPENDITURE of *Ireland*, in the Year ended
 Amounts raised by Creation of Debt, and the Amounts applicable to the Reduction of Debt;
 (4 Jas. II. and 1 Will. & Mary.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 24th June 1688 - - - - -	-	-	-	21,781	12	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	149,313	4	11			
Miscellaneous, viz.:						
Green Wax - - - - -	178	18	6			
Profits of the Hanaper - - - - -	177	4	8			
,, of Vacant Sees - - - - -	997	-	4			
Poundage Fees - - - - -	134	2	8			
Private Revenue of King James - - - - -	2,009	6	10			
	3,496	13	-			
TOTAL NET INCOME - - - - -				152,809	17	11
OVER-PAYMENTS from the Irish Exchequer beyond the Receipts, and due from the Crown, on 24th June 1689 - - - - -	-	-	-	16,124	1	4
				£.	190,715	11 3

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of the other Receipts into and Issues
 (1 Will. & Mary.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:						
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	23,388	16	10			
Miscellaneous, viz.:						
Green Wax and Casualties - - - - -	2	7	6			
Money belonging to absent persons, seized - - - - -	92	6	2			
Money paid in by the Commissioners of His Majesty's Mint - - - - -	151,161	16	2			
	151,256	9	10			
TOTAL NET INCOME - - - - -				174,645	6	8
				£.	174,645	6 8

Note.—No record appears in the Irish Exchequer or Treasury of the Public Receipts and Expenditure for the period from 25th December appears, however, in the Journals of the Irish House of Commons an account of the Revenue Receipts from the date of the landing in Ireland 1692, 1693, and 1694; in which it is stated that the net receipts of revenue into the Irish Exchequer from 13th August 1689 to 25th December King James II. landed in Ireland, at Kinsale, on 12th March 1689; King William joined the Duke of Schomberg's army on 14th June 1690:

24th June 1689, and of the other Receipts into and Issues from the Irish Exchequer, distinguishing the showing also the BALANCES in the Irish Exchequer at the beginning and end of the said Year.

(The several Sums are converted into British Currency.) (4 Jas. II. and 1 Will. & Mary.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c., OF PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including 3,287 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i> Extraordinary Payments by Concordatum - -	9,750	14	7			
Pensions - - - - -	4,602	2	9			
Repayment of Loans to Civil List - - - - -	4,615	7	8			
TOTAL Civil List - - - - -				18,968	5	-
Other Civil Expenditure:						
(Extraordinary Payments by King's Letters, and Lord Lieutenant's Warrants) - -	4,915	12	10			
Assigned Quit Rents - - - - -	43	9	2			
Making up and Passing the Vice Treasurers' Accounts - - - - -	73	16	11			
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	5,032	18	11
				24,001	3	11
ARMY SERVICES (including 2,182 <i>l.</i> 8 <i>s.</i> by King's Letters and Lord Lieutenant's Warrants) -	162,641	14	3			
ORDNANCE SERVICES - - - - -	4,072	13	1			
TOTAL MILITARY EXPENDITURE - - - - -				166,714	7	4
TOTAL EXPENDITURE - - - - -	-	-	£.	190,715	11	3

from the Irish Exchequer, in the Period from 24th June 1689 to 25th December following.

(The several Sums are converted into British Currency.)

(1 Will. & Mary.)

	£.	s.	d.	£.	s.	d.
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	19,332	2	1			
Pensions - - - - -	346	3	1			
TOTAL Civil List - - - - -	19,678	5	2			
Other Civil Expenditure:						
Extraordinary Payments by King's Letters and Lord Lieutenant's Warrants 1,817 8 10						
Mint Expenses - - - - - 9,369 4 7				11,186	13	5
TOTAL CIVIL GOVERNMENT - - - - -				30,864	18	7
ARMY SERVICES (including 4,196 <i>l.</i> 6 <i>s.</i> 6 <i>d.</i> by King's Letters and Lord Lieutenant's Warrants)	100,015	13	11			
ORDNANCE SERVICES (including 507 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> by King's Letters and Lord Lieutenant's Warrants)	11,099	15	10			
TOTAL MILITARY EXPENDITURE - - - - -				111,115	9	9
TOTAL EXPENDITURE - - - - -	-	-	-	141,980	8	4
Repaid to the Vice Treasurer, Overpayments in excess of Net Receipts on 24 June 1689 - -	-	-	-	16,124	1	4
BALANCES in the Irish Exchequer on 25th December 1689 - - - - -	-	-	-	16,540	17	-
			£.	174,645	6	8

1689 to 5th June 1690. The next period for which the accounts were made up extended from 5th June 1690 to 29th September 1692. There of the Duke of Schomberg, on 13th August 1689, to 25th December following, and for the subsequent years ending 25th December 1690, 1691, 1689, amounted to 3,727 *l.* 8 *s.* 6 *d.* (British currency), and the net receipts for the year ended 25th December 1690 to 46,301 *l.* 15 *s.* 6 *d.* the Battle of the Boyne was fought on 1st July 1690; and the capitulation of Limerick occurred on 3d October 1692 (O. S.)

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into and Issues

(2 to 4 Will. & Mary.)

(The several Sums are converted into British Currency.)

BALANCE found by King William in the Treasury of King James II., viz.: 209,220 French Sous Marks, which were sold at one Halpenny each - -	£.	s.	d.	£.	s.	d.	£.	s.	d.	
	-	-	-	-	-	-	402	6	11	
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c, and Charges of Collection and Management, viz.:										
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - -	-	-	-	236,888	7	5				
Wool Licenses (Licenses to Export Wool into England) - - - -	-	-	-	2,370	15	5				
Miscellaneous, viz.:										
Casual Receipts, viz.:										
Sheriffs' Accounts - - - - -	-	-	-	50	17	11				
Vacant Bishopricks - - - - -	-	-	-	467	1	6				
Forfeitures - - - - -	-	-	-	6,312	12	10				
Castodium Rents - - - - -	-	-	-	-	9	3				
Imprest Money repaid - - - - -	-	-	-	23	3	6				
				6,854	5	-				
Sale (at reduced rates) of Copper and Pewter Money coined by King James II., and found in the Mint at Dublin - - - -	-	-	-	610	14	1				
Gain by Exchange on Remittances from England:										
By Bills - - - - -	-	-	-	3,354	12	11				
„ Guineas - - - - -	-	-	-	19,910	18	8				
				23,265	11	7				
Deduction of 12 d. in the Pound from the Pay of the Forces - -	-	-	-	6,746	2	11				
Deduction of One Day's Pay from ditto, for the use of the Hospital -	-	-	-	106	6	9				
Paymaster General's Fees on Civil List Issues - - - -	-	-	-	374	19	3				
				37,957	19	7				
TOTAL NET INCOME - - - - -	-	-	-				277,217	2	5	
OTHER RECEIPTS, viz.:										
Moneys remitted from England, and received in Ireland by the Paymaster General - - - - -	-	-	-	-	-	-	603,416	17	6	
							£.	881,036	6	10

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into and Issues

(4 & 5 Will. & Mary.)

(The several Sums are converted into British Currency.)

BALANCE in the Irish Exchequer on 29th September 1692 (accounted for in England)	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c, and Charges of Collection and Management, viz. :									
Customs and Excise, with Quit Rents (including 27 l. 1s. 10 d. assigned and re-issued, <i>see contra</i>), and other Revenue of the Crown Lands and Taxes, under the management of Excise	-	-	-	-	-	-	145,036	5	7
Wool Licenses	-	-	-	-	-	-	691	8	-
Hearth Money of the county and city of Dublin	-	-	-	-	-	-	2,310	12	8
Miscellaneous, viz. :									
Casualties :				£.	s.	d.			
Sheriffs' Accounts, &c.	-	-	-	259	-	7			
First Fruits and Twentieth Parts	-	-	-	276	18	6			
				535	19	1			
Prize Ships and Goods seized	-	-	-	1,476	1	4			
Forfeited Rents and Goods	-	-	-	1,959	-	5			
Poundage in Vice Treasurer's office	-	-	-	839	11	4			
Hospital Poundage	-	-	-	510	8	8			
Deduction from Army Allowances	-	-	-	1,580	8	2			
				6,901	4	-			
TOTAL NET INCOME	-	-	-	-	-	-			154,939 10 3
OTHER RECEIPTS, viz. :									
Raised by Loan from Sir Joseph Herne, Sir Stephen Evans, and Sir William Seawen, of London, knts., upon the security of Quit Rents, in Ireland :									
From 10th September 1692, 30,000 l. (Irish), at 10 per cent.	-						30,507	13	10
From 7th February 1693, 3,050 l. (Irish), at 10 per cent.	-								
TOTAL raised by CREATION of DEBT	-	-	-	-	-	-			30,507 13 10
							£.	185,447	4 1

from the Exchequer, &c., in the Period from 5th June 1690 to 29th September 1692.

(The several Sums are converted into British Currency.)

(2 to 4 Will. & Mary.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of the PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	-	-	-	35,155	5	7
Other Civil Expenditure:						
Extraordinary Payments by King's Letters - - - - -	9,473	1	-			
Ditto - - - - - under Orders by Lords Justices - - - - -	485	13	7			
To Lord Auverquerque for His Majesty's use - - - - -	1,661	10	9			
				11,620	5	4
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	46,775	10	11
ARMY SERVICES (including 566 l. 19 s. 8 d. issued to French Pensioners) - - - - -	777,594	-	3			
ORDNANCE SERVICES - - - - -	55,596	7	5			
TOTAL MILITARY EXPENDITURE - - - - -				833,190	7	8
TOTAL EXPENDITURE - - - - -	-	-	-	879,965	18	7
BALANCES in the Irish Exchequer on 29th September 1692 (Accounted for in England.) - - - - -	-	-	-	1,070	8	3
	£.			881,036	6	10

from the Exchequer, &c., in the Period from 29th September 1692 to 29th September 1693.

(The several Sums are converted into British Currency.)

(4 & 5 Will. & Mary.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of the PUBLIC DEBT:						
Interest on Loan of 33,050 l. (Irish), to the 25th March 1693 - - - - -	-	-	-	1,530	17	7
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	23,185	9	7			
Pensions - - - - -	614	-	2			
Quit Rents assigned (<i>see contra</i>) - - - - -	27	1	10			
TOTAL Civil List - - - - -	23,826	11	7			
Other Civil Expenditure, viz.:						
Allowances in lieu of Fees on Grants of Wool Licenses - - - - -	5,009	17	8			
Extraordinary Payments by King's Letters - - - - -	2,210	19	4			
Making up and passing the Vice Treasurer's Accounts - - - - -	193	16	10			
TOTAL CIVIL GOVERNMENT - - - - -				31,241	5	5
ARMY SERVICES (including 4,595 l. 2 s. 4 d. to French Pensioners, and 5,676 l. 19 s. 8 d. by King's Letters) - - - - -	148,296	19	1			
ORDNANCE SERVICES (including 1,130 l. 15 s. 5 d. by King's Letters) - - - - -	4,270	18	5			
TOTAL MILITARY EXPENDITURE - - - - -				152,567	17	6
TOTAL EXPENDITURE - - - - -	-	-	-	185,340	-	6
BALANCES in the Irish Exchequer on the 29th September 1693 (Balances brought into the Account of the Year 1696) - - - - -	-	-	-	107	3	7
	£.			185,447	4	1

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into and Issues
(5 & 6 Will. & Mary.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 29th September 1693, brought into the Account of the year 1696 - - - - -	—	—	—
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	-	205,192 10 -	
Wool Licenses - - - - -	-	855 9 1	
Hearth Money - - - - -	-	2,224 19 10	
Miscellaneous, viz.:			
Casual Revenue, viz.:	£. s. d.		
First Fruits and Twentieth Parts - - - - -	293 17 8		
Fines, Green Wax, and Felons' Goods - - - - -	477 11 2		
Hanaper Profits - - - - -	269 17 4		
	981 6 2		
Forfeitures - - - - -	1,529 12 1		
Hospital Poundage - - - - -	128 - 9		
Deduction from Army Allowances - - - - -	41 6 3		
		2,680 5 3	
TOTAL NET INCOME - - - - -	-		210,953 4 2
		£.	210,953 4 2

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(6 Will. & Mary, and 6 & 7 Will. III.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1694 - - - - -	-	-	1,445 11 10
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	-	176,175 9 5	
Wool Licenses - - - - -	-	1,206 5 6	
Hearth Money - - - - -	-	76 13 10	
Miscellaneous, viz.:			
Casual Revenue, viz.:	£. s. d.		
First Fruits and Twentieths - - - - -	831 2 4		
Fines, Green Wax, &c. - - - - -	567 13 5		
	1,398 15 9		
Rents of Forfeited Estates - - - - -	1,234 10 6		
Hospital Poundage - - - - -	243 3 11		
Out of the Private Estate of the late Duke of York - - - - -	325 19 6		
		3,202 9 8	
TOTAL NET INCOME - - - - -	-		180,660 18 5
		£.	182,106 10 3

from the Exchequer, &c., in the Period from 29th September 1693 to 25th December 1694.

(The several Sums are converted into British Currency.)

(5 & 6 Will. & Mary.)

INTEREST, &c. of the PUBLIC DEBT:		£. s. d.	£. s. d.
Interest on Loan of 33,050 l. (Irish), year and a half to 29th September 1694	- - -	- - -	4,622 2 6
CIVIL GOVERNMENT, viz.:			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	19,527 13 4	
Pensions	- - - - -	351 18 6	
Quit Rents assigned	- - - - -	5,667 6 2	
TOTAL Civil List	- - - - -	25,546 18 -	
Other Civil Expenditure, viz.:			
Making up and passing the Vice Treasurer's Accounts	- - - - -	387 13 10	
To Receivers and Paymasters General, to make up their Allowance of 5,769 l. 4 s. 7 d. per annum	- - - - -	617 16 6	
Extraordinary Payments by King's Letters	- - - - -	1,014 9 3	
TOTAL CIVIL GOVERNMENT	- - - - -		27,566 17 7
ARMY SERVICES (including 5,094 l. 11 s. 2 d. to French Pensioners, and 50 l. 15 s. 5 d. by King's Letters)	- - - - -	174,887 2 1	
ORDNANCE SERVICES (including 134 l. 12 s. 7 d. by King's Letters)	- - - - -	2,431 10 2	
TOTAL MILITARY EXPENDITURE	- - - - -		177,318 12 3
TOTAL EXPENDITURE	- - - - -	- - -	209,507 12 4
BALANCES in the Irish Exchequer on 25th December 1694	- - - - -	- - -	1,445 11 10
		£.	210,953 4 2

and Issues from the Exchequer, &c., in the Year ended 25th December 1695.

(The several Sums are converted into British Currency.)

(6 Will. & Mary, and 6 & 7 Will. III.)

INTEREST, &c. of the PUBLIC DEBT:		£. s. d.	£. s. d.
Interest on Loan of 33,050 l. (Irish), year ended 29th September 1695	- - - - -	- - -	3,050 15 5
CIVIL GOVERNMENT, viz.:			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	23,412 18 10	
Extraordinary Payments by King's Letters	- - - - -	732 2 9	
Pensions	- - - - -	461 10 9	
Quit Rents assigned	- - - - -	504 4 -	
TOTAL Civil List	- - - - -	25,110 16 4	
Other Civil Expenditure, viz.:		£. s. d.	
Making up and passing the Vice Treasurer's Accounts	- - - - -	166 3 1	
To Receivers and Paymasters General, to make up their Annual Allowances	- - - - -	268 4 10	
		434 7 11	
TOTAL CIVIL GOVERNMENT	- - - - -		25,545 4 3
ARMY SERVICES (including 3,710 l. 13 s. 7 d. to French Pensioners, and 1,800 l. by King's Letters)	- - - - -	149,855 12 2	
ORDNANCE SERVICES	- - - - -	2,506 12 10	
TOTAL MILITARY EXPENDITURE	- - - - -		152,362 5 -
TOTAL EXPENDITURE	- - - - -	- - -	180,958 4 8
BALANCES in the Irish Exchequer on 25th December 1695	- - - - -	- - -	1,148 5 7
		£.	182,106 10 3

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(7 & 8 Will. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1695 - - - -	-	-	-	-	-	-	1,148	5	7
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	-	-	-	230,867	14	11			
Wool Licenses - - - - -	-	-	-	1,599	6	6			
Poll Tax (by Act of Parliament, anno 1695) - - - - -	-	-	-	7,678	1	3			
Miscellaneous, viz.:									
Casual Revenue, viz.:	£.	s.	d.						
First Fruits and Twentieths - - - - -	958	13	2						
Fines and Green Wax - - - - -	688	-	2						
Profits of Hanaper - - - - -	149	3	1						
Felons' Goods - - - - -	14	16	7						
				1,810	13	-			
Rents of Forfeited Estates - - - - -	-	-	-	835	16	9			
Out of the Private Revenue of the late Duke of York - - - -	-	-	-	343	7	9			
Balance due on the Paymaster's Account up to 29th September 1693				107	3	7			
							3,097	1	1
TOTAL NET INCOME - - - - -	-	-	-						243,242 3 9
							£.		244,390 9 4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(8 & 9 Will. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1696 - - - -	-	-	-	-	-	-	7,060	3	3
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	-	-	-	261,625	19	6			
Wool Licenses - - - - -	-	-	-	3,728	5	6			
Poll Tax - - - - -	-	-	-	9,961	11	4			
Miscellaneous, viz.:									
Casual Revenue - - - - -	1,640	5	11						
Rents of Forfeited Estates - - - - -	1,066	15	1						
Out of the Private Estate of the late Duke of York - - - -	355	17	9						
Old Stores - - - - -	167	16	-						
							3,230	14	9
TOTAL NET INCOME - - - - -	-	-	-						278,546 11 1
							£.		285,606 14 4

and Issues from the Exchequer, &c., in the Year ended 25th December 1696.

(The several Sums are converted into British Currency.)

(7 & 8 Will. III.)

		£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT:							
Interest on Loan of 33,050 £. (Irish), year ended 29th September 1696	- - - -	-	-	-	3,050	15	5
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum, and 11,123 £. 0s. 8d. by King's Letters	- - - -	37,145	19	5			
Pensions	- - - -	1,246	3	1			
Quit Rents assigned	- - - -	37	19	10			
TOTAL Civil List	- - - -	38,430	2	4			
Other Civil Expenditure, viz.:							
Making up and passing the Vice Treasurer's Accounts	- - - -	166	3	1			
To Receivers and Paymasters General, to make up their Annual Allowances	- - -	1,493	-	8			
Extraordinary Payments by King's Letters	- - - -	2,769	4	7			
TOTAL CIVIL GOVERNMENT	- - - -				42,858	10	8
ARMY SERVICES (including 4,598 £. 17s. 1d. to French Pensioners, and 17 £. 1s. 6d. by King's Letters)		187,437	18	6			
ORDNANCE SERVICES	- - - -	3,060	-	-			
TOTAL MILITARY EXPENDITURE	- - - -				190,497	18	6
TOTAL EXPENDITURE	- - - -				236,407	4	7
ADVANCE for Provisioning Seamen of the Navy at Cork (repaid in 1699)	- - - -	-	-	-	923	1	6
BALANCES in the Irish Exchequer on 25th December 1696	- - - -	-	-	-	7,060	3	3
		£.			244,390	9	4

and Issues from the Exchequer, &c., in the Year ended 25th December 1697.

(The several Sums are converted into British Currency.)

(8 & 9 Will. III.)

		£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT:							
Interest on Loan of 33,050 £. (Irish), half year to 25th March 1697	- - - -	1,479	8	4			
Interest on portion of ditto remaining unpaid, to 25th December 1697	- - - -	1,309	11	6	2,788	19	10
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum, and 7,657 £. 5s. 7d. by King's Letters	- - - -	31,797	11	10			
Pensions	- - - -	2,496	18	5			
Quit Rents assigned (including 1,162 £. 7s. 11d. by King's Letters)	- - - -	1,212	5	4			
TOTAL Civil List	- - - -	35,506	15	7			
Other Civil Expenditure, viz.:							
Making up and passing the Vice Treasurer's Accounts	- - - -	147	13	10			
Receivers and Paymasters General, to make up their Annual Allowances	- - -	369	14	11			
Extraordinary Payments by King's Letters	- - - -	691	19	5			
TOTAL CIVIL GOVERNMENT	- - - -				36,716	3	9
ARMY SERVICES (including 4,834 £. 2s. 8d. to French Pensioners, and 2,368 £. 15s. 6d. by King's Letters)		195,232	-	2			
ORDNANCE SERVICES (including 184 £. 12s. 4d. by King's Letters)	- - - -	4,578	8	2			
TOTAL MILITARY EXPENDITURE	- - - -				199,810	8	4
TOTAL EXPENDITURE	- - - -				239,315	11	11
Issued to pay off Three Quarter Parts of the Loan of 33,050 £. (Irish)	- - - -	22,880	15	5			
TOTAL applied to REDUCTION of DEBT	- - - -				22,880	15	5
ADVANCE for Victualling the Navy at Cork, "to be repaid by Commissioners of the Victualling Office in England" (repaid in 1699)	- - - -	-	-	-	6,758	19	11
BALANCES in the Irish Exchequer on 25th December 1697	- - - -	-	-	-	268,955	7	3
					16,651	7	1
		£.			285,606	14	4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(9 & 10 Will. III.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1697 - - - -	- - -	- - -	16,651 7
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	- - -	338,032 6 -	
Poll Tax - - - - -	- - -	5,613 12 6	
Miscellaneous, viz.:			
Casual Revenue, viz.:	£. s. d.		
First Fruits and Twentieths - - - - -	1,034 5 3		
Green Wax - - - - -	548 6 5		
Felons' Goods - - - - -	21 - 5		
Forfeitures - - - - -	2 8 -		
	1,606 - 1		
Forfeited Estates - - - - -	496 16 8		
Imprest Money repaid - - - - -	283 9 3		
Hospital Poundage - - - - -	2,251 13 2		
	4,637 19 2		
TOTAL NET INCOME - - - - -	- - -		348,283 17
		£.	364,935 4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(10 & 11 Will. III.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1698 - - - -	- - -	- - -	12,510 5
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	- - -	383,315 13 10	
Poll Tax - - - - -	- - -	5,666 13 2	
Hearth Money - - - - -	- - -	38 15 4	
Subsidy or Land Tax in the County and City of Dublin - - - - -	- - -	1,803 17 2	
Miscellaneous, viz.:			
Casual Revenue, viz.:	£. s. d.		
First Fruits and Twentieths - - - - -	1,482 5 6		
Green Wax - - - - -	489 9 6		
Profits of Hanaper - - - - -	36 18 6		
Felons' Goods - - - - -	11 16 2		
Forfeited Goods - - - - -	32 6 2		
Imprest Money repaid - - - - -	6 14 9		
	2,059 0 7		
Other Imprest Money repaid - - - - -	1,513 11 -		
Forfeitures - - - - -	9 4 7		
Out of the Private Estate of the late Duke of York - - - - -	184 12 4		
Hospital Poundage - - - - -	9,554 17 8		
	13,321 16 2		
TOTAL NET INCOME - - - - -	- - -		404,146 15
OTHER RECEIPTS, viz.:			
Repayment of Advances:			
Commissioners of Victualling, England, Advance for Seamen at Cork in 1696 - - - - -	- - -	923 1 6	
Ditto - - in 1697 - - - - -	- - -	6,758 19 11	
			7,682 1
		£.	424,339 2

into and Issues from the Exchequer, &c., in the Year ended 25th December 1698.

(The several Sums are converted into British Currency.)

(9 & 10 Will. III.)

INTEREST, &c. of PUBLIC DEBT:	£. s. d.	£. s. d.
Interest on Unredeemed Portion (8,262 <i>l.</i> 10 <i>s.</i>) of Loan of 33,050 <i>l.</i> (Irish), year to 25th December 1698 - - - - -	- - -	762 13 10
CIVIL GOVERNMENT, viz.:		
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum, and 5,352 <i>l.</i> 4 <i>s.</i> 10 <i>d.</i> by King's Letters - - - - -	29,091 13 3	
Pensions - - - - -	3,239 4 10	
Quit Rents assigned - - - - -	50 13 1	
TOTAL Civil List - - - - -	32,381 11 2	
Other Civil Expenditure, viz.:		
Making up and passing the Vice Treasurer's Accounts - - - - -	332 6 2	
TOTAL CIVIL GOVERNMENT - - - - -	- - -	32,713 17 4
ARMY SERVICES (including 9,835 <i>l.</i> 10 <i>s.</i> 10 <i>d.</i> to French Pensioners, and 3,203 <i>l.</i> 19 <i>s.</i> 10 <i>d.</i> by King's Letters) - - - - -	312,276 9 11	
ORDNANCE SERVICES - - - - -	6,671 17 11	
TOTAL MILITARY EXPENDITURE - - - - -	- - -	318,948 7 10
TOTAL EXPENDITURE - - - - -	- - -	352,424 19 -
BALANCES in the Irish Exchequer on the 25th December 1698 - - - - -	- - -	12,510 5 9
	£.	364,935 4 9

into and Issues from the Exchequer, &c., in the Year ended 25th December 1699.

(The several Sums are converted into British Currency.)

(10 & 11 Will. III.)

INTEREST, &c. of PUBLIC DEBT - - - - -	£. s. d.	£. s. d.
CIVIL GOVERNMENT, viz.:		
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum, and 9,068 <i>l.</i> 9 <i>s.</i> 2 <i>d.</i> by King's Letters - - - - -	32,837 18 10	
Pensions (including 9,544 <i>l.</i> 5 <i>s.</i> 8 <i>d.</i> to French Pensioners) - - - - -	12,816 11 10	
Quit Rents assigned - - - - -	35 19 10	
TOTAL Civil List - - - - -	45,690 10 6	
Other Civil Expenditure, viz.:		
Making up and passing the Vice Treasurer's Accounts - - - - -	332 6 2	
Reimbursement of loss in repaying 23,746 <i>l.</i> 17 <i>s.</i> (part of Loan of 33,050 <i>l.</i> Irish) in Guineas, at 26 <i>s.</i> , the Loan having been advanced in Guineas at 23 <i>s.</i> , the loss being occasioned by raising the value of the Coin in Ireland since the Loan - - -	4,163 16 -	
TOTAL CIVIL GOVERNMENT - - - - -	- - -	50,186 12 8
ARMY SERVICES (including 2,695 <i>l.</i> 9 <i>s.</i> 5 <i>d.</i> to French Pensioners, since transferred to Civil List) - - - - -	354,985 1 8	
ORDNANCE SERVICES (including 295 <i>l.</i> 19 <i>s.</i> 11 <i>d.</i> by King's Letters) - - - - -	4,129 14 9	
TOTAL MILITARY EXPENDITURE - - - - -	- - -	359,114 16 5
TOTAL EXPENDITURE - - - - -	- - -	409,301 9 1
Issued to pay off the remaining quarter part of the Loan of 33,050<i>l.</i> (Irish) - - - - -	7,626 18 6	
TOTAL applied to REDUCTION of DEBT - - - - -	- - -	7,626 18 6
ADVANCE for payment to a Regiment of Dragoons on their being disbanded (to be repaid by the Paymaster General of England) - - - - -	- - -	1,473 4 7
BALANCES in the Irish Exchequer on 25th December 1699 - - - - -	- - -	5,937 10 8
	£.	424,339 2 10

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(11 & 12 Will. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1699 - - - -	-	-	-	-	-	-	5,937	10	8
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	-	-	-	427,547	4	7			
Poll Tax - - - - -	-	-	-	3,689	7	8			
Subsidy or Land Tax in the County and City of Dublin - - - -	-	-	-	3,185	10	-			
Miscellaneous, viz.:									
Casual Revenue, viz.:			£.	s.	d.				
First Fruits and Twentieths - - - - -	-	-	978	9	2				
Hanaper Profits - - - - -	-	-	400	5	11				
Fines and Recognizances - - - - -	-	-	3	-	-				
Sheriffs' Accounts - - - - -	-	-	590	10	4				
				1,972	5	5			
Forfeitures - - - - -	-	-	-	545	16	10			
Hospital Poundage - - - - -	-	-	-	23,414	4	4			
						25,932	6	7	
TOTAL NET INCOME - - - - -	-	-	-	-	-	-	460,354	8	10
							£.	466,291	19 6

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(12 & 13 Will. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1700 - - - -	-	-	-	-	-	-	34,259	10	6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	-	-	-	398,246	17	5			
Poll Tax (Dublin) - - - - -	-	-	-	183	18	6			
Land Tax, ditto - - - - -	-	-	-	3,151	9	7			
Miscellaneous, viz.:									
Casual Revenue, viz.:			£.	s.	d.				
Sheriffs' Accounts - - - - -	-	-	554	4	9				
Fines and Recognizances - - - - -	-	-	4	18	4				
First Fruits and Twentieths - - - - -	-	-	762	9	11				
Hanaper - - - - -	-	-	70	14	10				
				1,392	7	10			
Imprest Money repaid - - - - -	-	-	-	6,253	7	3			
Sale of Old Stores - - - - -	-	-	-	2,145	9	4			
Saved since 6th June 1701, by reducing the Value of the Coin -	-	-	-	445	13	10			
						10,236	18	3	
TOTAL NET INCOME - - - - -	-	-	-	-	-	-	411,819	3	9
							£.	446,078	14 3

into and Issues from the Exchequer, &c., in the Year ended 25th December 1700.

(The several Sums are converted into British Currency.)

(11 & 12 Will. III.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum, and 2,826 l. 18 s. 3 d. by King's Letters - - - - -	24,867	12	11			
Pensions (including 22,846 l. 8 s. 9 d. to French Pensioners) - - - - -	25,597	2	10			
Quit Rents assigned - - - - -	34	10	4			
TOTAL Civil List - - - - -	50,499	6	1			
Other Civil Expenditure:						
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
TOTAL CIVIL GOVERNMENT - - - - -				50,831	12	3
ARMY SERVICES (including 2,050 l. 17 s. 3 d. by King's Letters) - - - - -	370,883	-	9			
ORDNANCE SERVICES (including 3,978 l. 6 s. 8 d. by King's Letters) - - - - -	10,317	16	-			
TOTAL MILITARY EXPENDITURE - - - - -				381,200	16	9
TOTAL EXPENDITURE - - - - -	-	-	-	432,032	9	-
BALANCES in the Irish Exchequer on 25th December 1700 - - - - -	-	-	-	34,259	10	6
	£.			466,291	19	6

into and Issues from the Exchequer, &c., in the Year ended 25th December 1701.

(The several Sums are converted into British Currency.)

(12 & 13 Will. III.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	23,871	8	9			
Extraordinary Payments by King's Letters - - - - -	16,411	17	4			
Pensions - - - - -	£.	s.	d.			
5,661 - 5						
" to French Pensioners - - - - -	24,633	12	9			
Assigned Quit Rents - - - - -	1,502	9	1			
TOTAL Civil List - - - - -				72,080	8	4
Other Civil Expenditure, viz.:						
Making up and passing the Vice Treasurer's Accounts - - - - -	-	-	-	332	6	2
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	72,412	14	6
ARMY SERVICES (including 4,826 l. 6 s. 8 d. by King's Letters) - - - - -	336,610	10	6			
ORDNANCE SERVICES (including 1,942 l. 9 s. 3 d. by King's Letters) - - - - -	6,010	-	1			
TOTAL MILITARY EXPENDITURE - - - - -				342,620	10	7
TOTAL EXPENDITURE - - - - -	-	-	-	415,033	5	1
BALANCES in the Irish Exchequer on 25th December 1701 - - - - -	-	-	-	31,045	9	2
	£.			446,078	14	3

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts
(13 & 14 Will. III and 1 Anne.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1701 - - - -	-	-	-	-	-	-	31,045	9	2
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	-	-	-	307,302	7	5			
Arrears of Hearth Money - - - - -	-	-	-	3	4	6			
Arrears of Land Tax, Dublin - - - - -	-	-	-	113	5	2			
Miscellaneous, viz.:									
Casual Revenue, viz.:	£.	s.	d.						
Sheriffs' Accounts - - - - -	354	3	3						
Reduced Fines - - - - -	3	-	6						
First Fruits and Twentieths - - - - -	459	6	-						
Faculties - - - - -	45	4	7						
Hanaper - - - - -	308	3	6						
				1,169	17	10			
Imprest Money repaid - - - - -	-	-	-	9	4	8			
Sale of Old Stores - - - - -	-	-	-	5,668	8	3			
Saved since 6th June 1701, by reducing the Value of the Coin - -	-	-	-	161	1	2			
							7,008	11	11
TOTAL NET INCOME - - - - -	-	-	-	-	-	-			
							314,427	9	-
							£.	345,472	18 2

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts
(1 & 2 Anne.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1702 - - - -	-	-	-	-	-	-	9,033	-	1
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	-	-	-	258,180	11	4			
Arrears of Hearth Money - - - - -	-	-	-	14	4	6			
Arrears of Poll Tax - - - - -	-	-	-	36	6	1			
Arrears of Land Tax, Dublin - - - - -	-	-	-	136	12	9			
Miscellaneous, viz.:									
Casual Revenue, viz.:	£.	s.	d.						
Sheriffs' Accounts - - - - -	333	14	8						
Reduced Fines - - - - -	3	7	10						
First Fruits and Twentieths - - - - -	184	12	4						
Hanaper - - - - -	17	18	8						
Vacant Bishopricks - - - - -	724	16	6						
				1,264	10	-			
Imprest Money repaid - - - - -	-	-	-	2,055	4	7			
							3,319	14	7
TOTAL NET INCOME - - - - -	-	-	-	-	-	-			
							261,687	9	3
							£.	270,720	9 4

into and Issues from the Exchequer, &c., in the Year ended 25th December 1702.

(The several Sums are converted into British Currency.) (13 & 14 Will. III and 1 Anne.)

INTEREST, &c. of PUBLIC DEBT - - - - -	£. s. d.	£. s. d.
CIVIL GOVERNMENT, viz. :		
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	19,431 18 6	
Extraordinary Payments by King's Letters - - - - -	5,888 2 2	
Pensions - - - - - £. 6,470 1 5		
„ to French Pensioners - - - - - 25,715 - 6	32,185 1 11	
Assigned Quit Rents - - - - -	315 14 6	
TOTAL Civil List - - - - -		57,820 17 1
Other Civil Expenditure, viz. :		
Making up and passing the Vice Treasurer's Accounts - - - - -		332 6 2
TOTAL CIVIL GOVERNMENT - - - - -		58,153 3 3
ARMY SERVICES (including 17,747 l. 2 s. 11 d. by King's Letters) - - - - -	273,513 19 8	
ORDNANCE SERVICES (including 1,798 l. 1 s. 8 d. by King's Letters) - - - - -	4,772 15 2	
TOTAL MILITARY EXPENDITURE - - - - -		278,286 14 10
TOTAL EXPENDITURE - - - - -		336,439 18 1
BALANCES in the Irish Exchequer on 25th December 1702 - - - - -		9,033 - 1
	£.	345,472 18 2

into and Issues from the Exchequer, &c., in the Year ended 25th December 1703.

(The several Sums are converted into British Currency.)

(1 & 2 Anne.)

INTEREST, &c. of PUBLIC DEBT - - - - -	£. s. d.	£. s. d.
CIVIL GOVERNMENT, viz. :		
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	18,861 5 4	
Extraordinary Payments by King's Letters - - - - -	4,612 13 10	
Pensions - - - - -	18,178 7 4	
Assigned Quit Rents - - - - -	23 17 8	
TOTAL Civil List - - - - -		41,676 4 2
Other Civil Expenditure, viz. :		
Making up and passing the Vice Treasurer's Accounts - - - - -		332 6 2
TOTAL CIVIL GOVERNMENT - - - - -		42,008 10 4
ARMY SERVICES (including 2,973 l. 13 s. 11 d. by King's Letters) - - - - -	208,318 7 2	
ORDNANCE SERVICES (including 7,180 l. 8 s. 8 d. by King's Letters) - - - - -	9,998 12 9	
TOTAL MILITARY EXPENDITURE - - - - -		218,316 19 11
TOTAL EXPENDITURE - - - - -		260,325 10 3
BALANCES in the Irish Exchequer on 25th December 1703 - - - - -		10,394 19 1
	£.	270,720 9 4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(2 & 3 Anne.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1703 - - - -	- - -	- - -	10,394 19 1
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	- - -	279,240 - 4	
Arrears of Land Tax, County Dublin - - - - -	- - -	15 19 3	
4 s. Tax on Pensions - - - - -	- - -	175 7 8	
Miscellaneous, viz.:			
Casual Revenue, viz.:			
Sheriffs' Accounts - - - - -	485 1 11		
Reduced Fines - - - - -	8 2 10		
First Fruits and Twentieths - - - - -	1,142 7 6		
Hanaper - - - - -	146 5 9		
Vacant Bishopricks - - - - -	69 - 5		
		1,851 5 5	
TOTAL NET INCOME - - - - -	- - -		281,282 12 8
		£.	291,677 11 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(3 & 4 Anne.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1704 - - - -	- - -	- - -	5,716 18 5
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	- - -	301,603 5 2	
Arrears of Land Tax, County Dublin - - - - -	- - -	17 13 2	
4 s. Tax on Pensions - - - - -	- - -	886 3 1	
Miscellaneous, viz.:			
Casual Revenue, viz.:	£. s. d.		
Sheriffs' Accounts - - - - -	342 8 3		
Reduced Fines - - - - -	89 19 7		
First Fruits and Twentieths - - - - -	415 7 8		
Profits of the Hanaper - - - - -	211 8 6		
	1,059 4 -		
Hospital Fees - - - - -	16 18 3		
Imprest Money repaid - - - - -	396 18 6		
		1,473 - 9	
TOTAL NET INCOME - - - - -	- - -		303,980 2 2
		£.	309,697 - 7

into and Issues from the Exchequer, &c., in the Year ended 25th December 1704.

(The several Sums are converted into British Currency.)

(2 & 3 Anne.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	-	-	-	16,444	19	3
Extraordinary Payments by King's Letters - - - - -	-	-	-	1,430	15	4
Pensions - - - - -	-	-	-	29,670	2	-
TOTAL Civil List - - - - -	-	-	-	47,545	16	7
Other Civil Expenditure, viz.:						
Making up and passing the Vice-Treasurer's Accounts - - - - -	-	-	-	332	6	2
Parliamentary Grants, viz.:						
Officers of the House of Commons - - - - -	798	9	3			
Mrs. M. Hamilton, in consideration of her late Husband's Sufferings - - - - -	553	16	10			
				1,292	6	1
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	49,170	8	10
ARMY SERVICES (including 1,646 l. 13 s. 1 d. by King's Letters) - - - - -	231,088	12	-			
ORDNANCE SERVICES (including 2,435 l. 8 s. 10 d. by King's Letters) - - - - -	5,701	12	6			
TOTAL MILITARY EXPENDITURE - - - - -				236,790	4	6
TOTAL EXPENDITURE - - - - -	-	-	-	285,960	13	4
BALANCES in the Irish Exchequer on 25th December 1704 - - - - -	-	-	-	5,716	18	5
	£.			291,677	11	9

into and Issues from the Exchequer, &c., in the Year ended 25th December 1705.

(The several Sums are converted into British Currency.)

(3 & 4 Anne.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	19,817	10	7			
Extraordinary Payments by King's Letters - - - - -	14,950	7	10			
Pensions - - - - -	28,857	18	2			
Assigned Quit Rents - - - - -	249	4	6			
TOTAL Civil List - - - - -	63,875	1	1			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufacture - - - - -	2,689	10	7			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Parliamentary Grant, viz.:						
Earl of Abercorn, in part of 4,000 l., in satisfaction of all pretences to Mines in Ireland - - - - -	1,846	3	1			
TOTAL CIVIL GOVERNMENT - - - - -				68,743	-	11
ARMY SERVICES (including 1,165 l. 9 s. 6 d. by King's Letters) - - - - -	230,124	17	10			
ORDNANCE SERVICES (including 3,723 l. 13 s. 9 d. by ditto) - - - - -	9,273	9	2			
TOTAL MILITARY EXPENDITURE - - - - -				239,398	7	-
TOTAL EXPENDITURE - - - - -	-	-	-	308,141	7	11
BALANCES in the Irish Exchequer on 25th December 1705 - - - - -	-	-	-	1,555	12	8
	£.			309,697	-	7

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(4 & 5 Anne.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1705 - - - -	-	-	-	-	-	-	1,555	12	8
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	-	-	-	305,828	11	2			
4 s. Tax on Pensions - - - - -	-	-	-	258	9	3			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Sheriffs' Accounts - - - - -	361	10	8						
Reduced Fines and Recognizances - - - - -	5	-	7						
Profits of the Hanaper - - - - -	93	17	3						
First Fruits and Twentieths - - - - -	530	15	4						
Vacant Bishopricks - - - - -	29	6	11						
	1,020	10	9						
Poundage Fees towards building Barracks near Dublin, per Act 2 Anne, c. 4, s. 12 - - - - -	2,769	4	8						
				3,789	15	5			
TOTAL NET INCOME - - - - -	-	-	-				309,876	15	10
							£.	311,432	8 6

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(5 & 6 Anne.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1706 - - - -	-	-	-	-	-	-	3,303	8	7
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	-	-	-	311,435	18	7			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Sheriffs' Accounts - - - - -	343	5	2						
Reduced Fines and Recognizances - - - - -	3	1	5						
Profits of the Hanaper - - - - -	217	3	2						
First Fruits and Twentieths - - - - -	203	1	6						
Faculties - - - - -	117	3	9						
				883	15	-			
TOTAL NET INCOME - - - - -	-	-	-				312,319	13	7
							£.	315,623	2 2

into and Issues from the Exchequer, &c., in the Year ended 25th December 1706.

(The several Sums are converted into British Currency.)

(4 & 5 Anne.)

INTEREST, &c. of PUBLIC DEBT	£.	s.	d.	£.	s.	d.
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	19,716	11	8			
Extraordinary Payments by Queen's Letters	7,441	13	2			
Pensions	29,480	15	2			
TOTAL Civil List	56,639	-	-			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufacture	1,645	17	7			
Making up and passing the Vice Treasurer's Accounts	332	6	2			
Parliamentary Grant, viz.:						
Earl of Abercorn, in full of 4,000 <i>l.</i> , in satisfaction of all pretences to Mines in Ireland	1,846	3	1			
TOTAL CIVIL GOVERNMENT				60,463	6	10
ARMY SERVICES (including 6,130 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i> by Queen's Letters)	232,842	18	-			
ORDNANCE SERVICES (including 8,498 <i>l.</i> 15 <i>s.</i> 2 <i>d.</i> by ditto)	14,822	15	1			
TOTAL MILITARY EXPENDITURE				247,665	13	1
TOTAL EXPENDITURE				308,128	19	11
BALANCES in the Irish Exchequer on 25th December 1706				3,303	8	7
	£.			311,432	8	6

into and Issues from the Exchequer, &c., in the Year ended 25th December 1707.

(The several Sums are converted into British Currency.)

(5 & 6 Anne.)

INTEREST, &c. of PUBLIC DEBT	£.	s.	d.	£.	s.	d.
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	22,982	7	7			
Extraordinary Payments by Queen's Letters	8,319	17	9			
Pensions	£. 7,032	10	-			
„ to French Pensioners	18,697	1	10			
TOTAL Civil List	57,031	17	2			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufacture	1,383	1	-			
Making up and passing the Vice Treasurer's Accounts	332	6	2			
Parliamentary Grants, viz.:						
Officers of the House of Commons	1,246	3	-			
C. Rickasie, Esq., in full of all demands from the Crown	1,843	11	6			
TOTAL CIVIL GOVERNMENT	3,089	14	6	61,836	18	10
ARMY SERVICES (including 11,717 <i>l.</i> 15 <i>s.</i> 10 <i>d.</i> by Queen's Letters)	239,896	7	4			
ORDNANCE SERVICES (including 6,007 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i> - ditto)	9,632	19	9			
TOTAL MILITARY EXPENDITURE				249,529	7	1
TOTAL EXPENDITURE				311,366	5	11
BALANCES in the Irish Exchequer on 25th December 1707				4,256	16	3
	£.			315,623	2	2

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(6 & 7 Anne.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1707 - - - -	-	-	-	-	-	-	4,256	16	3
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	-	-	-	316,326	11	6			
Arrears of Hearth Money - - - - -	-	-	-	13	4	8			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Sheriffs' Accounts - - - - -	367	8	9						
Fines and Recognizances - - - - -	3	14	4						
Profits of the Hanaper - - - - -	131	16	2						
				502	19	3			
TOTAL NET INCOME - - - - -							316,842	15	5
							£.	321,099	11 8

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(7 & 8 Anne.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1708 - - - -	-	-	-	-	-	-	886	19	2
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned) and other Revenue of the Crown Lands - - - - -	-	-	-	311,969	-	7			
Arrears of Hearth Money - - - - -	-	-	-	80	16	7			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Sheriffs' Accounts - - - - -	366	11	2						
Reduced Fines - - - - -	21	15	9						
Profits of the Hanaper - - - - -	81	5	1						
				469	12	-			
TOTAL NET INCOME - - - - -							312,519	9	
							£.	313,406	8

into and Issues from the Exchequer, &c., in the Year ended 25th December 1708.

(The several Sums are converted into British Currency).

(6 & 7 Anne.)

INTEREST, &c. of PUBLIC DEBT	£.	s.	d.	£.	s.	d.
	—			—		
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	27,843	11	7			
Extraordinary Payments by Queen's Letters	6,983	7	3			
Pensions	£.	s.	d.			
„ to French Pensioners	9,487	12	4			
	21,133	1	7			
	30,620	13	11			
TOTAL Civil List	65,447	12	9			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufacture	1,361	10	9			
Making up and passing the Vice Treasurer's Accounts	332	6	2			
TOTAL CIVIL GOVERNMENT				67,141	9	8
ARMY SERVICES (including 8,603 l. by Queen's Letters)	246,036	4	3			
ORDNANCE SERVICES (including 2,567 l. 13 s. 6 d. by ditto)	7,034	18	7			
TOTAL MILITARY EXPENDITURE				253,071	2	10
TOTAL EXPENDITURE				320,212	12	6
BALANCES in the Irish Exchequer on 25th December 1708				886	19	2
	£.			321,099	11	8

into and Issues from the Exchequer, &c., in the Year ended 25th December 1709.

(The several Sums are converted into British Currency.)

(7 & 8 Anne.)

INTEREST, &c. of PUBLIC DEBT	£.	s.	d.	£.	s.	d.
	—			—		
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	29,583	4	9			
Extraordinary Payments by Queen's Letters	8,426	1	—			
Pensions	£.	s.	d.			
„ to French Pensioners	8,910	7	3			
Assigned Quit Rents	16,716	19	7			
	25,627	6	10			
	23	17	9			
TOTAL Civil List	63,660	10	4			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufacture	1,089	4	8			
Making up and passing the Vice Treasurer's Accounts	350	15	4			
Parliamentary Grants, viz.:						
Officers of the House of Commons	876	18	6			
T. Tilson, in full of all Demands	798	9	2			
	1,615	7	8			
TOTAL CIVIL GOVERNMENT				66,715	18	—
ARMY SERVICES (including 11,510 l. 18 s. by Queen's Letters)	241,958	4	2			
ORDNANCE SERVICES	4,590	18	11			
TOTAL MILITARY EXPENDITURE				246,549	3	1
TOTAL EXPENDITURE				313,265	1	1
BALANCES in the Irish Exchequer on 25th December 1709				141	7	3
	£.			313,406	8	4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(8 & 9 Anne.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1709 - - - -	-	-	-	-	-	-	141	7	3
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	-	-	-	292,659	15	1			
Miscellaneous, viz.:									
Casual Revenue:									
Sheriffs' Accounts - - - - -	278	3	-						
Reduced Fines and Recognizances - - - - -	5	9	11						
				283	12	11			
TOTAL NET INCOME - - - - -	-	-	-				292,943	8	-
							£.		
							293,084	15	3

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(9 & 10 Anne.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1710 - - - -	-	-	-	-	-	-	2,273	5	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	-	-	-	296,795	3	2			
Miscellaneous, viz.:									
Casual Revenues, viz.:									
Green Wax - - - - -	323	18	-						
Sheriffs' Fines - - - - -	32	17	9						
Reduced Fines - - - - -	3	5	6						
Reduced Recognizances - - - - -	2	5	3						
Remembrancer - - - - -	9	11	7						
Pipe Summons - - - - -	98	19	1						
Assizes - - - - -	3	18	2						
Estreats - - - - -	1	16	11						
				476	12	3			
Imprest Money repaid - - - - -	923	1	6						
							1,399	13	9
TOTAL NET INCOME - - - - -	-	-	-				298,194	16	11
							£.		
							300,468	1	11

and Issues from the Exchequer, &c., in the Year ended 25th December 1710.

(The several Sums are converted into British Currency.)

(8 & 9 Anne.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	36,850	10	10			
Extraordinary Payments by Queen's Letters - - - - -	8,201	16	1			
	£.	s.	d.			
Pensions - - - - -	9,471	12	6			
„ to French Pensioners - - - - -	14,093	6	-			
	23,564	18	6			
Assigned Quit Rents - - - - -	11	18	10			
TOTAL Civil List - - - - -	68,629	4	3			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufacture - - - - -	544	12	4			
Making up and passing the Vice Treasurer's Accounts - - - - -	1,329	4	7			
TOTAL CIVIL GOVERNMENT - - - - -				70,503	1	2
ARMY SERVICES (including 221 l. 10 s. 9 d. by Queen's Letters) - - - - -	215,072	11	8			
ORDNANCE SERVICES (including 2,804 l. 2 s. 2 d. by Queen's Letters) - - - - -	5,235	17	5			
TOTAL MILITARY EXPENDITURE - - - - -				220,308	9	1
TOTAL EXPENDITURE - - - - -	-	-	-	290,811	10	3
BALANCES in the Irish Exchequer on 25th December 1710 - - - - -	-	-	-	2,273	5	-
	£.			293,084	15	3

and Issues from the Exchequer, &c., in the Year ended 25th December 1711.

(The several Sums are converted into British Currency.)

(9 & 10 Anne.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of the PUBLIC DEBT . - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	38,031	15	3			
Pensions (including 16,732 l. 10 s. 2 d. French Pensioners)	28,261	10	2			
Assigned Quit Rents - - - - -	229	5	5			
TOTAL Civil List - - - - -	66,522	10	10			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufactures (including 544 l. 12 s. 4 d. Linen Duties) - - - - -	2,178	9	2			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by Queen's Letters - - - - -	6,908	12	-			
Parliamentary Grant:						
Officers of the House of Commons - - - - -	923	1	6			
TOTAL CIVIL GOVERNMENT - - - - -				76,864	19	8
ARMY SERVICES (including 1,384 l. 12 s. 4 d. by Queen's Letters) - - - - -	212,366	-	4			
ORDNANCE SERVICES (including 5,770 l. 12 s. 3 d. by ditto) - - - - -	10,951	19	-			
TOTAL MILITARY EXPENDITURE - - - - -				223,317	19	4
TOTAL EXPENDITURE - - - - -	-	-	-	300,182	19	-
BALANCES in the Irish Exchequer on 25th December 1711 - - - - -	-	-	-	285	2	11
	£.			300,468	1	11

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(10 & 11 Anne.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1711 - - - -	-	-	-	-	-	-	285	2	11
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise, with Quit Rents (including Sums assigned), and other Revenue of the Crown Lands - - - - -	-	-	-	337,852	6	9			
Miscellaneous, viz. :									
Casual Revenue, viz. :									
Green Wax - - - - -	227	10	4						
Sheriffs' Fines - - - - -	29	1	7						
Reduced Fines - - - - -	20	8	4						
Reduced Recognizances - - - - -	1	4	11						
Remembrancer - - - - -	5	7	8						
Pipe Summons - - - - -	97	16	9						
Assizes - - - - -	6	-	7						
Estreats - - - - -	-	9	3						
TOTAL NET INCOME - - - - -	-	-	-	387	19	5			
							338,240	6	2
							£.	338,525	9 1

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(11 & 12 Anne.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1712 - - - -	-	-	-	-	-	-	9,151	5	7
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise, with Quit Rents, including Sums assigned, and other Revenue of the Crown Lands - - - - -	-	-	-	351,417	13	3			
Miscellaneous, viz. :									
Casual Revenue, viz. :									
Green Wax - - - - -	376	18	5						
Sheriffs' Fines - - - - -	23	10	9						
Reduced Fines - - - - -	4	19	6						
Reduced Recognizances - - - - -	-	17	1						
Remembrancer - - - - -	10	5	1						
Pipe Summons - - - - -	91	18	7						
Assizes - - - - -	9	8	4						
Estreats - - - - -	1	8	2						
TOTAL NET INCOME - - - - -	-	-	-	519	5	11			
							351,936	19	2
							£.	361,088	4 9

and Issues from the Exchequer, &c., in the Year ended 25th December 1712.

(The several Sums are converted into British Currency.)

(10 & 11 Anne.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	32,625	8	-			
Pensions (including 20,883 l. 9 s. 7 d. French Pensioners) - - - - -	35,001	16	-			
TOTAL Civil List - - - - -	67,627	4	-			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufactures (including 1,323 l. 1 s. 10 d. Linen Duties) - - -	1,867	14	1			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by Queen's Letters - - - - -	11,395	7	10			
Parliamentary Grant:						
House of Commons (Officers) - - - - -	969	4	8			
TOTAL CIVIL GOVERNMENT - - - - -				82,191	16	9
ARMY SERVICES (including 5,356 l. 4 s. 7 d. by Queen's Letters) - - - - -	237,042	15	2			
ORDNANCE SERVICES (including 5,064 l. 1 s. 2 d. by Queen's Letters) - - - - -	10,139	11	7			
TOTAL MILITARY EXPENDITURE - - - - -				247,182	6	9
TOTAL EXPENDITURE - - - - -	-	-	-	329,374	3	6
BALANCES in the Irish Exchequer on 25th December 1712 - - - - -	-	-	-	9,151	5	7
	£.			338,525	9	1

and Issues from the Exchequer, &c., in the Year ended 25th December 1713.

(The several Sums are converted into British Currency.)

(11 & 12 Anne.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	30,161	3	1			
Pensions (including 16,044 l. 3 s. 2 d. French Pensioners) - - - - -	29,684	10	3			
TOTAL Civil List - - - - -	59,845	13	4			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufactures - - - - -	1,492	10	-			
Making up and passing the Vice Treasurers' Accounts - - - - -	332	6	2			
Extraordinary Payments by Queen's Letters - - - - -	14,890	15	6			
TOTAL CIVIL GOVERNMENT - - - - -				76,561	5	-
ARMY SERVICES (including 2,228 l. 7 s. 3 d. by Queen's Letters) - - - - -	270,572	14	10			
ORDNANCE SERVICES - - - - -	4,635	8	-			
TOTAL MILITARY EXPENDITURE - - - - -				275,208	2	10
TOTAL EXPENDITURE - - - - -	-	-	-	351,769	7	10
BALANCES in the Irish Exchequer on 25th December 1713 - - - - -	-	-	-	9,318	16	11
	£.			361,083	4	9

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(12 & 13 Anne, and 1 Geo. I.)** (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1713 - - - -	-	-	-	-	-	-	9,318	16	11
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, with Quit Rents, including Sums assigned, and other Revenue of the Crown Lands - - - - -	-	-	-	331,056	6	6			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Green Wax - - - - -	266	8	9						
Sheriffs' Fines - - - - -	27	13	10						
Reduced Fines - - - - -	3	-	6						
Reduced Recognizances - - - - -	1	18	9						
Remembrancer - - - - -	8	15	5						
Pipe Summons - - - - -	120	3	1						
Assizes - - - - -	16	3	3						
Estreats - - - - -	3	7	8						
				447	11	3.			
TOTAL NET INCOME - - - - -	-	-	-				331,503	17	9
							£.	340,822	14 8

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(1 & 2 Geo. I.)** (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1714 - - - -	-	-	-	-	-	-	914	17	9
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	314,648	12	2			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Green Wax - - - - -	188	17	4						
Sheriffs' Fines - - - - -	25	12	4						
Reduced Fines - - - - -	4	-	3						
Reduced Recognizances - - - - -	1	9	1						
Remembrancer - - - - -	12	7	3						
Pipe Summons - - - - -	96	6	6						
Assizes - - - - -	3	17	10						
Estreats - - - - -	-	17	1						
Goods of Fugitives - - - - -	-	18	6						
				334	6	2			
TOTAL NET INCOME - - - - -	-	-	-				314,982	18	4
							£.	315,897	16 1

and Issues from the Exchequer, &c., in the Year ended 25th December 1714.

(The several Sums are converted into British Currency.) (12 & 13 Anne and 1 Geo. I.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum-	28,295	13	-			
Pensions (including 6,467 l. 7 s. 7 d. French Pensioners) - - - - -	21,905	4	1			
Quit Rents assigned - - - - -	276	18	5			
TOTAL Civil List - - - - -	50,477	15	6			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufactures - - - - -	737	12	7			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	11,358	5	7			
TOTAL CIVIL GOVERNMENT - - - - -				62,905	19	10
ARMY SERVICES (including 3,853 l. 9 s. 9 d. by King's Letters) - - - - -	273,357	3	8			
ORDNANCE SERVICES - - - - -	3,644	13	5			
TOTAL MILITARY EXPENDITURE - - - - -				277,001	17	1
TOTAL EXPENDITURE - - - - -	-	-	-	339,907	16	11
BALANCES in the Irish Exchequer on 25th December 1714 - - - - -	-	-	-	914	17	9
	£.			340,822	14	8

and Issues from the Exchequer, &c., in the Year ended 25th December 1715.

(The several Sums are converted into British Currency.)

(1 & 2 Geo. I.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-
CIVIL GOVERNMENT, viz.						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	27,130	12	2			
Pensions (including 12,338 l. 0 s. 10 d. French Pensioners) - - - - -	26,292	9	8			
TOTAL Civil List - - - - -	53,423	1	10			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufactures - - - - -	983	2	6			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	7,868	8	5			
TOTAL CIVIL GOVERNMENT - - - - -				62,606	18	11
ARMY SERVICES (including 1,016 l. 2 s. 11 d. by King's Letters) - - - - -	243,191	-	8			
ORDNANCE SERVICES - - - - -	4,087	19	8			
TOTAL MILITARY EXPENDITURE - - - - -				247,279	-	4
TOTAL EXPENDITURE - - - - -	-	-	-	309,885	19	3
BALANCES in the Irish Exchequer on 25th December 1715 - - - - -	-	-	-	6,011	16	10
	£.			315,897	16	1

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(2 & 3 Geo.I.)**
(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1715 - - - -	-	-	-	-	-	-	6,011	16	10
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	352,888	3	7			
Tax of 4s. in the pound on Pensions and Allowances of Persons absent more than Six Months in the year from Ireland - - - - -	-	-	-	143	7	1			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Green Wax - - - - -	237	13	-						
Sheriffs' Fines - - - - -	33	4	7						
Reduced Fines - - - - -	4	9	3						
Reduced Recognizances - - - - -	2	8	6						
Remembrancer - - - - -	4	15	5						
Pipe Summons - - - - -	103	1	10						
Assizes - - - - -	20	1	3						
Estreats - - - - -	5	1	6						
Hanaper - - - - -	73	4	9						
				484	-	1			
TOTAL NET INCOME - - - - -	-	-	-				353,515	10	9
OTHER RECEIPTS, viz.:									
Raised by Loan, 50,000 l. Irish, per Act 2 Geo. 1, c. 7, s. 3 (no limit as to amount) - - - - -	-	-	-	46,153	16	11			
TOTAL raised by CREATION of DEBT - - - - -	-	-	-				46,153	16	11
							£.	405,681	4 6

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(3 & 4 Geo. I.)**
(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1716 - - - -	-	-	-	-	-	-	12,897	8	6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	390,924	12	9			
4s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	2,288	19	1			
Miscellaneous, viz.:									
Green Wax - - - - -	270	12	8						
Sheriffs' Fines - - - - -	25	5	5						
Reduced Fines - - - - -	2	8	6						
Reduced Recognizances - - - - -	3	4	10						
Remembrancer - - - - -	12	17	5						
Pipe Summons - - - - -	84	15	3						
Assizes - - - - -	4	6	6						
Estreats - - - - -	19	6	8						
Hanaper - - - - -	27	1	8						
Goods of Fugitives - - - - -	3	15	10						
Felons' Goods - - - - -	4	10	-						
				458	4	9			
TOTAL NET INCOME - - - - -	-	-	-				393,671	16	7
							£.	406,569	5 1

and Issues from the Exchequer, &c., in the Year ended 25th December 1716.

(The several Sums are converted into British Currency.)

(2 & 3 Geo. I.)

		£. s. d.	£. s. d.
INTEREST, &c. of PUBLIC DEBT :			
Interest on 36,700 <i>l.</i> , part of Loan of 50,000 <i>l.</i> (Irish), for half a year, at 8 per cent. - -	- -	- - -	1,355 1 6
CIVIL GOVERNMENT, viz. :			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	- - - - -	28,928 6 7	
Pensions (including 20,546 <i>l.</i> 15 <i>s.</i> 8 <i>d.</i> , French Pensioners) - - - - -	- - - - -	35,591 9 8	
TOTAL Civil List - - - - -	- - - - -	64,519 16 3	
Other Civil Expenditure, viz. :			
Trustees of Linen Manufactures - - - - -	- - - - -	2,006 10 1	
Making up and passing the Vice Treasurer's Accounts - - - - -	- - - - -	1,015 7 9	
Extraordinary Payments by King's Letters - - - - -	- - - - -	4,568 10 -	
Parliamentary Grants :			
Officers of House of Commons for Services in Sessions of 1713 and 1716 - -	- -	1,546 3 1	
TOTAL CIVIL GOVERNMENT - - - - -	- - - - -		73,656 7 2
ARMY SERVICES (including 1,309 <i>l.</i> 4 <i>s.</i> 1 <i>d.</i> , by King's Letters) - - - - -	- - - - -	310,599 10 7	
ORDNANCE SERVICES (including 530 <i>l.</i> 2 <i>s.</i> 2 <i>d.</i> , by King's Letters) - - - - -	- - - - -	7,172 16 9	
TOTAL MILITARY EXPENDITURE - - - - -	- - - - -		317,772 7 4
TOTAL EXPENDITURE - - - - -	- - - - -	- - -	392,783 16 -
BALANCES in the Irish Exchequer on 25th December 1716 - - - - -	- - - - -	- - -	12,897 8 6
		£.	405,681 4 6

and Issues from the Exchequer, &c., in the Year ended 25th December 1717.

(The several Sums are converted into British Currency.)

(3 & 4 Geo. I.)

		£. s. d.	£. s. d.
INTEREST, &c. of PUBLIC DEBT :			
Interest on Loan of 50,000 <i>l.</i> , Irish - - - - -	- - - - -	- - -	3,411 13 10
CIVIL GOVERNMENT, viz. :			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	- - - - -	23,167 7 3	
Pensions (including 8,121 <i>l.</i> 6 <i>s.</i> 2 <i>d.</i> , French Pensioners) - - - - -	- - - - -	15,127 7 2	
TOTAL Civil List - - - - -	- - - - -	38,294 14 5	
Other Civil Expenditure :			
Trustees of Linen Manufactures - - - - -	- - - - -	3,666 6 4	
Making up and passing the Vice Treasurer's Accounts - - - - -	- - - - -	1,329 4 8	
Extraordinary Payments by King's Letters - - - - -	- - - - -	3,327 3 8	
TOTAL CIVIL GOVERNMENT - - - - -	- - - - -		46,617 9 1
ARMY SERVICES (including 503 <i>l.</i> 6 <i>s.</i> , by King's Letters) - - - - -	- - - - -	332,394 10 3	
ORDNANCE SERVICES (including 231 <i>l.</i> 15 <i>s.</i> 4 <i>d.</i> , by King's Letters) - - - - -	- - - - -	4,290 13 5	
TOTAL MILITARY EXPENDITURE - - - - -	- - - - -		336,685 3 8
TOTAL EXPENDITURE - - - - -	- - - - -	- - -	386,714 6 7
BALANCES in the Irish Exchequer on 25th December 1717 - - - - -	- - - - -	- - -	19,854 18 6
		£.	406,569 5 1

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(4 & 5 Geo. I.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1717 - - - -	- - -	- - -	19,854 18 6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	420,944 15 10	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	6,953 9 2	
Miscellaneous, viz.:			
Casual Revenue, viz.:			
Green Wax - - - - -	314 12 -		
Sheriffs' Fines - - - - -	24 18 6		
Reduced Fines - - - - -	1 1 8		
Reduced Recognizances - - - - -	1 15 1		
Remembrancer - - - - -	31 9 3		
Pipe Summons - - - - -	79 3 9		
Assizes - - - - -	8 16 5		
Estreats - - - - -	2 14 11		
Hanaper - - - - -	30 9 3		
Seizures - - - - -	- 18 5		
		495 19 3	
TOTAL NET INCOME - - - - -	- - -		428,394 4 3
		£.	448,240 2 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(5 & 6 Geo. I.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1718 - - - -	- - -	- - -	20,628 14 2
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	438,312 3 3	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	5,185 10 7	
Miscellaneous, viz.:			
Casual Revenue, viz.:			
Green Wax - - - - -	178 15 10		
Sheriffs' Fines - - - - -	18 13 10		
Reduced Fines - - - - -	1 - 4		
Reduced Recognizances - - - - -	3 2 9		
Remembrancer - - - - -	14 8 11		
Pipe Summons - - - - -	55 12 -		
Assizes - - - - -	- 15 5		
Estreats - - - - -	2 - 2		
Felons' Goods - - - - -	5 8 10		
		279 18 1	
TOTAL NET INCOME - - - - -	- - -		443,777 11 11
		£.	464,406 6 1

and Issues from the Exchequer, &c., in the Year ended 25th December 1718.

(The several Sums are converted into British Currency.)

(4 & 5 Geo. I.)

INTEREST, &c. of PUBLIC DEBT :	£.	s.	d.	£.	s.	d.
Interest on Loan of 50,000 l. (Irish) - - - - -	-	-	-	3,751	7	8
CIVIL GOVERNMENT, viz. :						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	32,151	17	1			
Pensions (including 12,680 l. 11 s. 1 d., French Pensioners) - - - - -	29,253	16	7			
TOTAL Civil List - - - - -	61,405	13	8			
Other Civil Expenditure :						
Trustees of Linen Manufactures - - - - -	3,080	5	6			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	6,378	9	3			
Parliamentary Grants :						
Officers of House of Commons - - - - -	1,430	15	4			
TOTAL CIVIL GOVERNMENT - - - - -				72,627	9	11
ARMY SERVICES (including 2,990 l. 14 s. 8 d., by King's Letters) - - - - -	346,783	7	-			
ORDNANCE SERVICES - - - - -	4,458	4	-			
TOTAL MILITARY EXPENDITURE - - - - -				351,241	11	-
TOTAL EXPENDITURE - - - - -				427,620	8	7
BALANCES in the Irish Exchequer on 25th December 1718 - - - - -	-	-	-	20,628	14	2
	£.			448,249	2	9

and Issues from the Exchequer, &c., in the Year ended 25th December 1719.

(The several Sums are converted into British Currency.)

(5 & 6 Geo. I.)

INTEREST, &c. of PUBLIC DEBT :	£.	s.	d.	£.	s.	d.
Interest on Loan of 50,000 l. (Irish) - - - - -	-	-	-	2,822	15	4
CIVIL GOVERNMENT, viz. :						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	25,096	9	11			
Pensions (including 21,045 l. 12 s. 9 d., French Pensioners) - - - - -	40,379	19	8			
Quit Rents assigned - - - - -	432	8	8			
TOTAL Civil List - - - - -	65,908	18	3			
Other Civil Expenditure :						
Trustees of Linen Manufactures (including Royal Bounty Grant of 1,846 l. 3 s. by King's Letter) - - - - -	4,407	4	4			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	3,812	9	-			
Parliamentary Grants :						
Officers, House of Commons (including 276 l. 18 s. 5 d., granted to the Accountant General for Services connected with the Public Accounts) - - - - -	553	16	11			
TOTAL CIVIL GOVERNMENT - - - - -				75,014	14	8
ARMY SERVICES (including 1,656 l. 2 s. 1 d. by King's Letters) - - - - -	350,345	14	2			
ORDNANCE SERVICES (including 4,189 l. - s. 6 d. by King's Letters) - - - - -	8,689	4	11			
TOTAL MILITARY EXPENDITURE - - - - -				359,034	19	1
TOTAL EXPENDITURE - - - - -				436,872	9	1
BALANCES in the Irish Exchequer on 25th December 1719 - - - - -	-	-	-	27,533	17	-
	£.			464,406	6	1

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(6 & 7 Geo. I.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1719 - - - -	- - -	- - -	27,533 17 -
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	401,337 3 9	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	3,416 19 10	
Miscellaneous, viz. :			
Casual Revenue, viz. :			
Green Wax - - - - -	213 15 10		
Sheriffs' Fines - - - - -	19 7 8		
Reduced Fines - - - - -	1 2 1		
Reduced Recognizances - - - - -	1 12 4		
Remembrancer - - - - -	17 16 11		
Pipe Summons - - - - -	77 12 11		
Hanaper - - - - -	30 8 10		
Waifs and Strays - - - - -	1 3 1		
		362 19 8	
TOTAL NET INCOME - - - - -	- - -		405,117 3 3
		£.	432,651 - 3

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(7 & 8 Geo. I.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1720 - - - -	- - -	- - -	30,461 11 1
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	403,389 17 5	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	4,212 1 6	
Miscellaneous, viz. :			
Casual Revenue, viz. :			
Green Wax - - - - -	269 14 10		
Sheriffs' Fines - - - - -	29 15 5		
Reduced Fines - - - - -	9 9 3		
Reduced Recognizances - - - - -	3 1 5		
Remembrancer - - - - -	10 7 8		
Pipe Summons - - - - -	106 8 9		
Hanaper - - - - -	31 - 1		
Strays, Felons' Goods, &c. - - - - -	5 - -		
		464 17 5	
TOTAL NET INCOME - - - - -	- - -		408,066 16 4
		£.	438,528 7 5

and Issues from the Exchequer, &c., in the Year ended 25th December 1720.

(The several Sums are converted into British Currency.)

(6 & 7 Geo. I.)

INTEREST, &c. of PUBLIC DEBT :		£. s. d.	£. s. d.
Interest on Loan of 50,000 <i>l.</i> (Irish)	- - - - -	- - -	4,547 1 6
CIVIL GOVERNMENT, viz. :			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	28,038 4 8	
Pensions (including 12,864 <i>l.</i> 8 <i>s.</i> 1 <i>d.</i> , French Pensioners)	- - - - -	27,852 15 3	
TOTAL Civil List	- - - - -	55,890 19 11	
Other Civil Expenditure :			
Trustees of Linen Manufactures	- - - - -	3,102 1 11	
Making up and passing the Vice Treasurer's Accounts	- - - - -	701 10 9	
Extraordinary Payments by King's Letters	- - - - -	5,701 2 6	
Parliamentary Grant :			
Officers of House of Commons	- - - - -	1,218 9 3	
TOTAL CIVIL GOVERNMENT	- - - - -		66,614 4 4
ARMY SERVICES	- - - - -	326,002 6 8	
ORDNANCE SERVICES (including 56 <i>l.</i> 0 <i>s.</i> 10 <i>d.</i> , Extraordinaries by King's Letters)	- - - - -	5,025 16 8	
TOTAL MILITARY EXPENDITURE	- - - - -		331,028 3 4
TOTAL EXPENDITURE	- - - - -		402,189 9 2
BALANCES in the Irish Exchequer on 25th December 1720	- - - - -	- - -	30,461 11 1
		£.	432,651 - 3

and Issues from the Exchequer, &c., in the Year ended 25th December 1721.

(The several Sums are converted into British Currency.)

(7 & 8 Geo. I.)

INTEREST, &c. of PUBLIC DEBT :		£. s. d.	£. s. d.
Interest on Loan of 50,000 <i>l.</i> (Irish)	- - - - -	- - -	3,876 18 6
CIVIL GOVERNMENT, viz. :			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	32,401 6 10	
Pensions (including 15,520 <i>l.</i> 19 <i>s.</i> 5 <i>d.</i> , French Pensioners)	- - - - -	29,607 19 2	
TOTAL Civil List	- - - - -	62,009 6 -	
Other Civil Expenditure, viz. :			
Trustees of Linen Manufactures	- - - - -	4,080 15 -	
Making up and passing the Vice Treasurer's Accounts	- - - - -	332 6 2	
Extraordinary Payments by King's Letters	- - - - -	5,147 12 2	
TOTAL CIVIL GOVERNMENT	- - - - -		71,569 19 4
ARMY SERVICES	- - - - -	343,144 11 11	
ORDNANCE SERVICES	- - - - -	4,326 6 11	
TOTAL MILITARY EXPENDITURE	- - - - -		347,470 18 10
TOTAL EXPENDITURE	- - - - -		422,917 16 8
BALANCES in the Irish Exchequer on 25th December 1721	- - - - -	- - -	15,610 10 9
		£.	438,528 7 5

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(8 & 9 Geo. I.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1721 - - - -	-	-	-	-	-	-	15,610	10	9
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	435,005	11	11			
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	4,569	10	10			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Green Wax - - - - -	347	8	3						
Sheriffs' Fines - - - - -	31	3	1						
Reduced Fines - - - - -	37	4	6						
Reduced Recognizances - - - - -	3	2	2						
Remembrancer - - - - -	11	4	-						
Pipe Summons - - - - -	172	14	7						
Hanaper - - - - -	38	18	11						
Estreats - - - - -	5	15	4						
TOTAL NET INCOME - - - - -	-	-	-	647	10	10	440,222	13	7
							£.	455,833	4 4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(9 & 10 Geo. I.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1722 - - - -	-	-	-	-	-	-	40,359	18	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	442,445	19	11			
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	3,168	3	6			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Green Wax - - - - -	322	16	1						
Sheriffs' Fines - - - - -	24	11	6						
Reduced Fines - - - - -	3	9	8						
Reduced Recognizances - - - - -	3	18	2						
Remembrancer - - - - -	17	2	9						
Pipe Summons - - - - -	69	14	3						
Estreats - - - - -	3	18	6						
TOTAL NET INCOME - - - - -	-	-	-	445	10	11	446,059	14	4
							£.	486,419	12 4

and Issues from the Exchequer, &c., in the Year ended 25th December 1722.

(The several Sums are converted into British Currency.)

(8 & 9 Geo. I.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT :						
Interest of Loan of 50,000 l. (Irish) - - - - -	-	-	-	3,755	1	6
CIVIL GOVERNMENT, viz. :						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	35,961	9	9			
Pensions (including 12,473 l. 19 s. 5 d., French Pensioners) - - - - -	36,240	17	3			
TOTAL Civil List - - - - -	72,202	7	-			
Other Civil Expenditure, viz. :						
Trustees of Linen Manufactures - - - - -	4,824	10	10			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	6,488	15	4			
Parliamentary Grants :						
Officers of House of Commons, including Fees on passing Public Bills - -	2,612	6	2			
Towards erecting Linen Weavers' Hall - - - - -	342	11	9			
TOTAL CIVIL GOVERNMENT - - - - -				86,802	17	3
ARMY SERVICES (including 1,553 l. 10 s. 9 d., by King's Letters) - - - - -	320,355	-	10			
ORDNANCE SERVICES (including 276 l. 18 s. 5 d., by King's Letters) - - - - -	4,560	6	9			
TOTAL MILITARY EXPENDITURE - - - - -				324,915	7	7
TOTAL EXPENDITURE - - - - -				415,473	6	4
BALANCES in the Irish Exchequer on 25th December 1722 - - - - -				40,359	18	-
	£.			455,833	4	4

and Issues from the Exchequer, in the Year ended 25th December 1723.

(The several Sums are converted into British Currency.)

(9 & 10 Geo. I.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT :						
Interest of Loan of 50,000 l. (Irish), at 8 per cent. - - - - -	-	-	-	3,282	9	3
CIVIL GOVERNMENT, viz. :						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	29,323	12	3			
Pensions (including 13,992 l. 7 s. 2 d., French Pensioners) - - - - -	37,837	3	2			
TOTAL Civil List - - - - -	67,160	15	5			
Other Civil Expenditure, viz. :						
Trustees of Linen Manufactures - - - - -	3,635	18	3			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	4,733	1	7			
Parliamentary Grants :						
Towards the erection of Linen Weavers' Hall - - - - -	999	4	2			
TOTAL CIVIL GOVERNMENT - - - - -				76,861	5	7
ARMY SERVICES (including 7,394 l. 15 s. 4 d. by King's Letters) - - - - -	331,835	15	8			
ORDNANCE SERVICES - - - - -	4,836	11	10			
TOTAL MILITARY EXPENDITURE - - - - -				336,672	7	6
TOTAL EXPENDITURE - - - - -				416,816	2	4
BALANCES in the Irish Exchequer on 25th December 1723 - - - - -				69,603	10	-
	£.			486,419	12	4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(10 & 11 Geo. I.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1723 - - - -	-	-	-	-	-	-	69,603	10	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	424,915	6	5			
Poundage of additional Duties from 21st November 1717 to 25th December 1724* - - - - -	-	-	-	22,260	12	3			
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	4,626	-	-			
Miscellaneous, viz.:									
Casual Revenue, viz.:									
Green Wax - - - - -	133	2	1						
Sheriffs' Fines - - - - -	17	6	2						
Reduced Fines - - - - -	-	12	-						
Reduced Recognizances - - - - -	4	16	-						
Remembrancer - - - - -	-	3	1						
Pipe Summons - - - - -	49	11	-						
TOTAL NET INCOME - - - - -	-	-	-	205	10	4	452,007	9	-
							£.	521,610	19 -

* The Poundage of 6 d. in the pound on duties which had been granted for building barracks, per 2 Anne, c. 4, s. 12, and for completing buildings

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(11 & 12 Geo. I.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th December 1724 - - - - -	-	-	-	96,780	18	6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:						
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - -	437,052	5	4			
Poundage of additional Duties - - - - -	3,046	3	1			
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	2,463	5	9			
Miscellaneous, viz.:						
Casual Revenue (no Detail in Books or Rolls) - - - - -	415	-	7			
TOTAL NET INCOME - - - - -				442,978	14	9
				£.	539,757	13 3

† The total Balance charged against Mr. Pratt, on 7th June 1725, when he ceased to be Vice Treasurer, was, in British Currency, by the late Deputy Vice Treasurer, leaving a final Balance of 47,745 l. 4 s. 4 d. Details of such of the payments thus allowed as were Parliament on 5th December 1727 (see Comm. Journ., Vol. 3, Appendix, p. 332); but no Detailed Statement appears in the Financial paid into the Irish Exchequer in the succeeding years up to the year ending Lady-day 1771, amounting altogether to 31,135 l. 6 s. 1 d., agreed to by the Irish House of Commons, praying His Majesty to apply any further arrears towards building new churches in Letter, dated 19th February 1771, and was paid over to them by Mr. Pratt's representatives on 6th July 1771, and was discharged from of the year 1771-2, and is also brought in on the receipt side, although it did not actually pass through the Exchequer; and it also whole of the debt due to the Crown, and amounting to 16,609 l. 18 s. 3 d., had been paid by Mr. Pratt's representatives to the Board

and Issues from the Exchequer, &c., in the Year ended 25th December 1724.

(The several Sums are converte into British Currency.)

(10 & 11 Geo. I.)

INTEREST, &c. of PUBLIC DEBT :		£. s. d.	£. s. d.
Interest of Loan of 50,000 l. (Irish), at 8 per cent., to 25th March 1724, from which date it was reduced to 7 per cent. by 10 Geo. 1, c. 1 - - - - -		- -	3,656 14 9
CIVIL GOVERNMENT, viz. :			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -		35,802 - 11	
Pensions (including 13,533 l. 2 s. 8 d., French Pensioners) - - - - -		41,087 3 4	
Other Civil Expenditure, viz. :			
Trustees of Linen Manufactures - - - - -		76,889 4 3	
Making up and passing the Vice Treasurer's Accounts - - - - -		5,183 17 11	
Extraordinary Payments by King's Letters - - - - -		664 12 4	
Parliamentary Grants :		15,969 8 10	
Officers of House of Commons - - - - -			
Linen Weavers' Hall - - - - -		1,689 4 8	
Navigation of River Liffey - - - - -		95 3 3	
To T. Burgh, as an encouragement for publishing a new method of Surveying - - - - -		1,846 3 -	
		923 1 6	
TOTAL CIVIL GOVERNMENT - - - - -			103,260 15 9
ARMY SERVICES (including 2,633 l. 2 s. 6 d. by King's Letters) - - - - -		314,552 1 7	
ORDNANCE SERVICES - - - - -		3,360 8 5	
TOTAL MILITARY EXPENDITURE - - - - -			317,912 10 -
TOTAL EXPENDITURE - - - - -			424,830 - 6
BALANCES in the Irish Exchequer on 25th December 1724 - - - - -			96,780 18 6
		£.	521,610 19 -

in the Castle, per 2 Geo. 1, c. 3, s. 7, was, by 4 Geo. 1, c. 2, s. 12, to be received by the Vice Treasurer, and accounted for as an additional aid.

and Issues from the Exchequer, &c., in the Year ended 25th December 1725.

(The several Sums are converted into British Currency.)

(11 & 12 Geo. I.)

INTEREST, &c. of PUBLIC DEBT :		£. s. d.	£. s. d.
Interest of Loan of 50,000 l. (Irish) at 7 per cent. - - - - -		- -	3,039 13 7
CIVIL GOVERNMENT, viz. :			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -		29,310 14 3	
Pensions (including 5,018 l. 5 s. 9 d., French Pensioners) - - - - -		90,717 4 3	
TOTAL Civil List (given in Detail) - - - - -		60,027 18 6	
Other Civil Expenditure, viz. :			
Trustees of Linen Manufacture - - - - -		4,867 11 9	
Expenses of passing the Vice Treasurer's Accounts - - - - -		664 12 4	
Extraordinary Payments by King's Letters - - - - -		22,094 13 3	
Parliamentary Grants :			
Linen Weavers' Hall - - - - -		915 18 10	
To S. Costellow, for Public Services - - - - -		461 10 9	
Payments by John Pratt, late Deputy Vice Treasurer, the Details of which are not stated, but are allowed by King's Letter of 17th January 1726 - - - - -		15,647 14 2†	
TOTAL CIVIL GOVERNMENT - - - - -			104,679 19 7
ARMY SERVICES (including 3,406 l. 3 s. 8 d. by King's Letters) - - - - -		370,779 8 11	
ORDNANCE SERVICES (including 6,245 l. 17 s. 11 d. by King's Letters) - - - - -		10,912 11 3	
TOTAL MILITARY EXPENDITURE - - - - -			381,692 - 2
TOTAL EXPENDITURE - - - - -			489,411 13 4
Balance due from John Pratt, Deputy Vice Treasurer, on 7th June 1725 - - - - -			47,745 4 4
BALANCE in the Exchequer on 25th December 1725 - - - - -			2,600 15 7
		£.	539,757 13 3

115,287 l. 2 s.; of this sum, 67,541 l. 17 s. 8 d. was allowed by King's Letter of 17th January 1726, as the amount of payments made between 25th March and 7th June 1725, amounting to 51,894 l. 3 s. 6 d., are shown in an Account presented to the Irish Records of the remaining payments to the amount of 15,647 l. 14 s. 2 d., estimated above to be civil expenditure. Various sums were in liquidation of the Balance of 47,745 l. 4 s. 4 d., thus shown to be due from Mr. Pratt. On 19th December 1769, an Address was country parishes. The Balance of 16,609 l. 18 s. 3 d. (then due) was accordingly granted to the Board of First Fruits by the King's the Treasury books by the Lord Lieutenant's Warrant, dated 25th June 1772. The amount, therefore, is included in the Expenditure appears from a Report of a Committee, dated 12th November 1777 (see Comm. Journ., Vol. 9, p. 348), that the final Balance of the of First Fruits, and applied towards the building of 48 new churches.

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(12 & 13 Geo. I.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th December 1725 - - - - -	- - -	2,600 15 7
Balance indebted by John Pratt, late Deputy Vice Treasurer, 47,745 l. 4 s. 4 d.		
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:		
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - -	549,833 14 6	
Poundage of additional Duties - - - - -	3,581 4 4	
4 s. Tax on Pensions, &c. of Absentees - - - - -	5,390 17 8	
Miscellaneous, viz.:		
Casual Revenue - - - - -	545 15 4	
Imprest Money repaid - - - - -	1,653 - 4	
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	6,214 12 4	
Vice Treasurer's and Hospital Poundage and Pells Fees, deducted in error from certain Military Payments, and now paid into the Exchequer - - - - -	1,237 9 6	
TOTAL NET INCOME - - - - -		568,456 14 -
	£.	571,057 9 7

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(13 Geo. I. and 1 Geo. II.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer on 25th March 1727 - - - - -	- - -	499 12 9
Balance indebted by John Pratt, late Deputy Vice Treasurer, 41,530 l. 12 s.		
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:		
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - -	421,590 12 10	
Poundage of additional Duties - - - - -	2,492 6 2	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	3,362 4 8	
Miscellaneous, viz.:		
Casual Revenue - - - - -	160 1 4	
Imprest Money repaid - - - - -	2,767 19 3	
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	1,966 14 3	
Vice Treasurer's, Hospital, and Pells Fees, deducted in error from certain Military Payments, and now paid into the Exchequer - - - - -	317 10 6	
TOTAL NET INCOME - - - - -		432,657 9 -
	£.	433,157 1 9

and Issues from the Exchequer, &c., in the Year and Quarter ended 25th March 1727.

(The several Sums are converted into British Currency.)

(12 & 13 Geo. I.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT:						
Interest of Loan of 50,000 l. (Irish), at 7 per cent. - - - - -	-	-	-	3,589	8	3
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	42,935	14	3			
Pensions (including 18,826 l. 12 s. 1 d. French Pensioners) - - - - -	56,179	9	5			
TOTAL Civil List - - - - -	99,115	3	8			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufacture - - - - -	6,659	16	-			
Expenses of passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	7,696	7	11			
Parliamentary Grants:						
Linen Weavers' Hall - - - - -	325	18	7			
Purchase of Seed - - - - -	1,307	13	5			
Officers of House of Commons - - - - -	1,689	4	7			
TOTAL CIVIL GOVERNMENT - - - - -	3,322	16	7	117,126	10	4
ARMY SERVICES (including 3,740 l. 16 s. 9 d. by King's Letters) - - - - -	439,268	7	-			
ORDNANCE SERVICES (including 3,641 l. 17 s. 1 d. - - - ditto) - - - - -	10,573	11	3			
TOTAL MILITARY EXPENDITURE - - - - -				449,841	18	3
TOTAL EXPENDITURE - - - - -				570,557	16	10
BALANCES in the Irish Exchequer on 25th March 1727 - - - - -				499	12	9
	£.			571,057	9	7

and Issues from the Exchequer, &c., in the Year ended 25th March 1728.

(The several Sums are converted into British Currency.)

(13 Geo. I. and 1 Geo. II.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:						
Interest of Loan of 50,000 l. (Irish), at 7 per cent. - - - - -	-	-	-	3,555	5	6
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	30,950	10	3			
Pensions (including 11,742 l. 4 s. 4 d. French Pensioners) - - - - -	44,713	9	-			
TOTAL Civil List - - - - -	75,663	19	3			
Other Civil Expenditure, viz.:						
Trustees of Linen Manufacture - - - - -	6,185	11	3			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	2,091	18	4			
TOTAL CIVIL GOVERNMENT - - - - -				84,273	15	
ARMY SERVICES (including 26,192 l. 7 s. 6 d. by King's Letters) - - - - -	337,809	1	8			
ORDNANCE SERVICES (including 1,523 l. 16 s. 9 d. - - - ditto) - - - - -	5,897	13	1			
TOTAL MILITARY EXPENDITURE - - - - -				343,706	14	9
TOTAL EXPENDITURE - - - - -				431,535	15	3
BALANCES in the Irish Exchequer on 25th March 1728 - - - - -				1,621	6	6
	£.			433,157	1	9

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(1 & 2 Geo. II.)**
(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.
BALANCE in the Irish Exchequer on 25th March 1728 - - - - -	-	-	-	1,621	6	6
Balance indebted by John Pratt, late Deputy Vice Treasurer, 39,563 <i>l.</i> 17 s. 9 d.						
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.						
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - -	387,939	1	9			
Poundage of additional Duties - - - - -	1,846	3	-			
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	5,022	5	8			
Miscellaneous, viz. :						
Casual Revenue - - - - -	663	1	9			
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	4,739	19	10	5,403	-	7
TOTAL NET INCOME - - - - -				400,210	12	-
				£.	401,831	18 6

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(2 & 3 Geo. II.)**
(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCE in the Irish Exchequer on 25th March 1729 - - - - -	-	-	-	-	-	-	2,506	4	6
Balance indebted by John Pratt, late Deputy Vice Treasurer, 34,823 <i>l.</i> 17 s. 11 d.									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	435,026	1	3			
Poundage of additional Duties - - - - -	-	-	-	1,846	3	1			
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	4,071	3	7			
Miscellaneous, viz. :									
Casual Revenue - - - - -	918	3	4						
Money repaid by John Pratt, late Deputy Vice Treasurer - - -	6,675	4	3						
Received for Convicts sent to Gibraltar - - - - -	2,095	7	9	9,688	15	4			
TOTAL NET INCOME - - - - -	-	-	-				450,632	3	3
OTHER RECEIPTS, viz. :									
Raised by Loan of 150,000 <i>l.</i> (Irish), at 6 per cent., per 3 Geo. 2, c. 2, viz.:									
Subscriptions in Cash - - - - -	-	-	-	83,300	6	2			
Subscriptions in Army Debentures for Arrear of Pay up to 30th June 1725 - - - - -	-	-	-	55,161	4	7			
TOTAL raised by CREATION of DEBT - - -	-	-	-				138,461	10	9
							£.	591,599	18 6

and Issues from the Exchequer, &c., in the Year ended 25th March 1729.

(The several Sums are converted into British Currency.)

(1 & 2 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan of 50,000 £., at 7 per cent.	- - - - -	- - -	2,904 9 3
CIVIL GOVERNMENT, viz.:			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	32,907 10 9	
Pensions (including 7,228 £. 11 s. French Pensioners)	- - - - -	49,028 2 8	
TOTAL Civil List	- - - - -	81,935 13 5	
Other Civil Expenditure, viz.:			
Trustees of Linen Manufacture	- - - - -	4,758 2 6	
Making up and passing the Vice Treasurer's Accounts	- - - - -	332 6 2	
Extraordinary Payments by King's Letters	- - - - -	7,589 12 -	
Parliamentary Grants, viz.:			
Officers of the House of Commons (including 276 £. 18 s. 5 d. to the Accountant General)	- - - - -	1,966 3 1	
Building a new Parliament House	- - - - -	5,538 9 3	
TOTAL CIVIL GOVERNMENT	- - - - -	7,504 12 4	102,120 6 5
ARMY SERVICES (including 6,982 £. 6 s. 6 d., by King's Letters)	- - - - -	287,410 6 2	
ORDNANCE SERVICES (including 1,485 £. 14 s. 9 d. for ditto)	- - - - -	6,890 12 2	
TOTAL MILITARY SERVICES	- - - - -		294,300 18 4
TOTAL EXPENDITURE	- - - - -	- - -	399,325 14 -
BALANCES in the Irish Exchequer on 25th March 1729	- - - - -	- - -	2,506 4 6
		£.	401,831 18 6

and Issues from the Exchequer, &c., in the Year ended 25th March 1730.

(The several Sums are converted into British Currency.)

(2 & 3 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest on Loan of 50,000 £. (Irish), at 7 per cent., to 25th December 1729	- - - - -	- - -	4,400 6 2
CIVIL GOVERNMENT, viz.:			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	38,910 5 8	
Pensions (including 10,841 £. 16 s., French Pensioners)	- - - - -	37,792 19 10	
TOTAL Civil List	- - - - -	76,703 5 6	
Other Civil Expenditure, viz.:			
Trustees of Linen Manufactures	- - - - -	10,467 17 7	
Making up and passing the Vice Treasurer's Accounts	- - - - -	332 6 2	
Extraordinary Payments by King's Letters	- - - - -	3,477 3 7	
Parliamentary Grants, viz.:			
Officers of House of Commons, including 276 £. 18 s. 5 d. to the Accountant General	- - - - -	553 16 11	
New Parliament House	- - - - -	9,230 15 5	
TOTAL CIVIL GOVERNMENT	- - - - -	9,784 12 4	100,765 5 2
ARMY SERVICES (including 17,123 £. 6 s. 8 d., by King's Letters)	- - - - -	476,619 16 8	
ORDNANCE SERVICES (including 1,057 £. 10 s. 10 d. by King's Letters)	- - - - -	6,123 12 7	
TOTAL MILITARY EXPENDITURE	- - - - -		482,743 9 3
TOTAL EXPENDITURE	- - - - -	- - -	587,909 - 7
BALANCES in the Irish Exchequer on 25th March 1730	- - - - -	- - -	3,690 17 11
		£.	591,599 18 6

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(3 & 4 Geo. II.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCE in the Irish Exchequer on 25th March 1730 - - - - -	- - -	- - -	3,690 17 11
Balance indebted by John Pratt, late Deputy Vice Treasurer, 28,148 l. 13 s. 8 d.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	392,035 7 7	
Poundage of additional Duties - - - - -	- - -	971 13 5	
Duties on Wrought Plate, Cards, Dice with Plate imported, Taxes on Coaches, Chariots, &c., applicable to Tillage and Navigation, per Act 3 Geo. 2, c. 3 -	- - -	1,679 - 4	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	4,596 19 7	
Miscellaneous, viz.:			
Casual Revenue - - - - -	356 11 5		
Money repaid by John Pratt, late Deputy Vice-Treasurer - - -	5,538 9 3		
		5,895 - 8	
TOTAL NET INCOME - - - - -	- - -		405,178 1 7
		£.	408,868 19 6

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(4 & 5 Geo. II.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1731 - - - - -	- - -	- - -	1,110 1 5
Balance indebted by John Pratt, late Deputy Vice Treasurer, 22,610 l. 4 s. 5 d.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	371,432 2 7	
Poundage of additional Duties - - - - -	- - -	6,324 12 10	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	3,606 1 7	
Duties on Wrought Plate, Cards, Dice, &c. appropriated, per Act 3 Geo. 2, c. 3 -	- - -	3,469 - 11	
Miscellaneous, viz.:			
Casual Revenue - - - - -	446 18 11		
Money repaid by John Pratt, late Deputy Vice Treasurer - - -	2,464 6 2		
Received for Recruits sent to Gibraltar - - - - -	203 1 7		
Old Army Stores sold - - - - -	78 7 -		
		3,192 13 8	
TOTAL NET INCOME - - - - -	- - -		388,024 11 7
OTHER RECEIPTS, viz.:			
Raised by Loan of 100,000 l., making the Total Debt 300,000 l. (Irish), per 5 Geo. 2, c. 2, at 5 per cent. - - - - -	- - -	92,307 13 10	
TOTAL raised by CREATION of DEBT - - - - -	- - -		92,307 13 10
		£.	481,442 6 10

and Issues from the Exchequer, &c., in the Year ended 25th March 1731.

(The several Sums are converted into British Currency.)

(3 & 4 Geo. II.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz. :						
Interest of Loan of 200,000 L. (Irish), at 6 per cent. - - - - -	-	-	-	10,429	12	4
CIVIL GOVERNMENT, viz. :						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	31,231	18	5			
Pensions (including 15,335 L. 12 s. 7 d. French Pensioners) - - - - -	44,364	19	3			
TOTAL Civil List - - - - -	75,596	17	8			
Other Civil Expenditure, viz. :						
Trustees of Linen Manufactures - - - - -	9,992	1	4			
Tillage and Navigation, per 3 Geo. 2, c. 3 - - - - -	57	13	3			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	13,130	18	1			
Parliamentary Grants, viz. :						
Officers of House of Commons - - - - -	1,227	13	10			
TOTAL CIVIL GOVERNMENT - - - - -				100,337	10	4
ARMY SERVICES (including 4,177 L. 7 s. by King's Letters) - - - - -	292,803	11	1			
ORDNANCE SERVICES - - - - -	4,188	4	4			
TOTAL MILITARY EXPENDITURE - - - - -				296,991	15	5
TOTAL EXPENDITURE - - - - -	-	-	-	407,758	18	1
BALANCES in the Irish Exchequer on 25th March 1731 - - - - -	-	-	-	1,110	1	5
	£.			408,868	19	6

and Issues from the Exchequer, &c., in the Year ended 25th March 1732.

(The several Sums are converted into British Currency.)

(4 & 5 Geo. II.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz. :						
Interest of Loan of 200,000 L. (Irish), at 6 per cent., per 3 Geo. 2, c. 2, to 25th December 1731 - - - - -	-	-	-	12,112	11	2
CIVIL GOVERNMENT, viz. :						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	35,761	4	7			
Pensions (including 9,141 L. 1 s. 6 d. French Pensioners) - - - - -	27,094	7	4			
TOTAL Civil List - - - - -	62,855	11	11			
Other Civil Expenditure, viz. :						
Trustees of Linen Manufactures - - - - -	12,656	12	5			
Tillage and Navigation, per 3 Geo. 2, c. 3 - - - - -	1,051	14	9			
Making up and passing the Vice Treasurer's Accounts - - - - -	332	6	2			
Extraordinary Payments by King's Letters - - - - -	5,372	3	5			
Parliamentary Grants -						
House of Commons (Officers), including 276 L. 18 s. 5 d. to the Accountant General - - - - -	1,504	12	4			
For printing Public Accounts - - - - -	92	6	2			
Parliament House:						
Purchase of Houses adjoining - - - - -	1,341	15	10			
To Blue Coat Hospital, for accommodation during Session of 1729 - - - - -	249	4	7			
	3,187	18	11			
TOTAL CIVIL GOVERNMENT - - - - -				85,456	7	7
ARMY SERVICES (including 8,962 L. 11 s. 6 d. by King's Letters) - - - - -	375,410	9	3			
ORDNANCE SERVICES (including 2,115 L. 1 s. 8 d. - ditto) - - - - -	6,090	9	-			
TOTAL MILITARY EXPENDITURE - - - - -				381,500	18	3
TOTAL EXPENDITURE - - - - -	-	-	-	479,069	17	-
BALANCES in the Irish Exchequer on 25th March 1732 - - - - -	-	-	-	2,372	9	10
	£.			481,442	6	10

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(5 & 6 Geo. II.)**

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer on 25th March 1732 - - - - -	-	-	-	-	-	-	2,372	9	10
Balance indebted by John Pratt, late Deputy Vice Treasurer, 20,145 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise, including Quit Rents, and other Revenue of the Crown Lands - - - - -	-	-	-	463,904	4	6			
Special Appropriated Duties, viz. :									
Customs, &c.—to Linen - - - - -	5,178	12	9						
„ (including Duty on Wrought Plate) to Tillage and Navigation - - - - -	4,061	12	6						
				9,240	5	3			
Poundage of additional Duties - - - - -	-	-	-	5,814	1	-			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	11,268	2	6			
Miscellaneous, viz. :									
Casual Revenue - - - - -	354	16	10						
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	245	3	5				600	-	3
TOTAL NET INCOME - - - - -	-	-	-				490,826	13	6
							£.	493,199	3 4

The duties on linen and calicoes were appropriated to linen cultivation from 24 June 1710, per 8 Anne, c. 2. s. 6; and certain additional from 1727, per 1 Geo. 2, c. 11, s. 18; but until this year (1732-3) their amounts are not distinguished from the amounts of general

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(6 & 7 Geo. II.)**

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1733 - - - - -	-	-	-	-	-	-	4,605	15	7
Balance indebted by John Pratt, late Deputy Vice Treasurer, 19,900 <i>l.</i> 14 <i>s.</i> 10 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	403,829	12	11			
Special Appropriated Duties, viz. :									
Customs, &c.—to Linen - - - - -	5,126	6	4						
„ (including Duty on Wrought Plate) to Tillage and Navigation - - - - -	3,625	1	3						
				8,751	7	7			
Poundage of additional Duties - - - - -	-	-	-	3,159	8	11			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	7,512	8	11			
Miscellaneous, viz. :									
Casual Revenue - - - - -	544	5	8						
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	27	13	10						
Imprest Money repaid - - - - -	9	4	7						
							581	4	1
TOTAL NET INCOME - - - - -	-	-	-				428,834	2	5
							£.	428,439	18 -

and Issues from the Exchequer, &c., in the Year ended 25th March 1733.

(The several Sums are converted into British Currency.)

(5 & 6 Geo. II.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:						
Interest of Loan of 300,000 <i>l.</i> (Irish), at 5 per cent., per 5 Geo. 2, c. 2	-	-	-	12,633	9	3
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	-	-	-	30,803	10	11
Pensions (including 8,300 <i>l.</i> 9s. 3d., French Pensioners)	-	-	-	53,852	16	1
TOTAL Civil List	-	-	-	84,656	7	-
Other Civil Expenditure, viz.:						
Out of Special Appropriated Duties:						
Linen Manufacture	-	-	-	4,753	16	8
Tillage and Navigation	-	-	-	4,204	10	8
				8,958	7	4
Making up and passing the Vice Treasurer's Accounts	-	-	-	332	6	2
Extraordinary Payments by King's Letters	-	-	-	15,421	10	7
TOTAL CIVIL GOVERNMENT	-	-	-	109,368	11	1
ARMY SERVICES (including 237 <i>l.</i> 18s. 7d. by King's Letters)	-	-	-	360,485	8	4
ORDNANCE SERVICES (including 1,057 <i>l.</i> 10s. 10d. - ditto)	-	-	-	6,105	19	1
TOTAL MILITARY EXPENDITURE	-	-	-	366,591	7	5
TOTAL EXPENDITURE	-	-	-	488,593	7	9
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1733	-	-	-	4,605	15	7
				£.	493,199	3 4

duties on tea, coffee, chocolate, and cocoa nuts from 1 September 1719, per 6 Geo. 1, c. 4, s. 8; and duties on stained and painted muslins Customs and Excise duties.

and Issues from the Exchequer, &c., in the Year ended 25th March 1734.

(The several Sums are converted into British Currency.)

(6 & 7 Geo. II.)

	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:						
Interest of Loan of 300,000 <i>l.</i> (Irish), at 5 per cent.	-	-	-	13,824	4	7
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	-	-	-	26,343	2	6
Pensions (including 7,748 <i>l.</i> 15s. 5d. French Pensioners)	-	-	-	42,471	17	10
TOTAL Civil List	-	-	-	68,815	4	
Other Civil Expenditure, viz.:						
Out of Special Appropriated Duties:						
Linen Manufacture	-	-	-	3,996	16	7
Tillage and Navigation	-	-	-	6,010	5	6
				10,007	2	1
Making up and passing the Vice Treasurer's Accounts	-	-	-	332	6	2
Extraordinary Payments by King's Letters	-	-	-	1,837	8	10
Parliamentary Grants	-	-	-			
Officers of the House of Commons, including 300 <i>l.</i> to the Accountant General	-	-	-	553	16	11
Approaches to the New Parliament House	-	-	-	38	1	4
				591	18	3
TOTAL CIVIL GOVERNMENT	-	-	-	81,583	15	8
ARMY SERVICES (including 768 <i>l.</i> 19s. 5d. by King's Letters)	-	-	-	305,799	18	3
ORDNANCE SERVICES (including 1,057 <i>l.</i> 10s. 10d. - ditto)	-	-	-	6,304	4	3
TOTAL MILITARY EXPENDITURE	-	-	-	312,104	2	6
TOTAL EXPENDITURE	-	-	-	407,512	2	9
Issued to pay off part of Loan of 300,000 <i>l.</i> (Irish), per 5 Geo. 2, c. 2	-	-	-	15,969	4	8
TOTAL applied to REDUCTION of DEBT	-	-	-	15,969	4	8
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1734	-	-	-	4,958	10	7
				£.	428,439	18 -

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(7 & 8 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1734 - - - - -	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	4,958 10 7
Balance indebted by John Pratt, late Deputy Vice Treasurer, 19,873 l. 1 s.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands	- - -	432,394 4 10	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen - - - - -	6,214 1 2		
„ (including Duty on Wrought Plate) to Tillage and Navigation - - - - -	2,409 7 10	8,623 9 -	
Poundage of additional Duties - - - - -	- - -	5,278 12 7	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	7,499 5 -	
Miscellaneous, viz.:			
Casual Revenue - - - - -	548 14 -		
Imprest Money repaid - - - - -	249 5 2	797 19 2	
TOTAL NET INCOME - - - - -	- - -		454,593 10 7
		£.	459,552 1 2

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(8 & 9 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1735 - - - - -	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	1,095 10 2
Balance indebted by John Pratt, late Deputy Vice Treasurer, 19,873 l. 1 s.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	408,436 3 10	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen - - - - -	8,408 5 4		
„ (including 741 l. 19 s. 10 d., Duty on Wrought Plate) to Tillage and Navigation - - - - -	3,329 11 4	11,737 16 8	
Poundage of additional Duties - - - - -	- - -	3,059 19 10	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	7,787 10 10	
Miscellaneous, viz.:			
Casual Revenue - - - - -	401 14 4		
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	258 9 3	660 3 7	
TOTAL NET INCOME - - - - -	- - -		431,681 14 9
		£.	432,777 4 11

and Issues from the Exchequer, &c., in the Year ended 25th March 1735.

(The several Sums are converted into British Currency.)

(7 & 8 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures, at 5 per cent. - - - - -		-	-	-	12,234	4	7
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -		35,445	19	2			
Pensions (including 7,002 l. 9 s. 5 d., French Pensioners) - - - - -		48,825	8	2			
TOTAL Civil List - - - - -		84,271	7	4			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£. s. d.					
Linen Manufactures - - - - -		8,088	16	4			
Tillage and Navigation - - - - -		3,905	13	1			
		11,994	9	5			
Making up and passing the Vice Treasurer's Accounts - - - - -		664	12	4			
Extraordinary Payments by King's Letters - - - - -		7,873	16	11			
Parliamentary Grants:							
Officers of House of Commons - - - - -		1,238	15	4			
TOTAL CIVIL GOVERNMENT - - - - -					106,043	1	4
ARMY SERVICES (including 13,083 l. 9 s. 6 d., by King's Letters) - - - - -		326,855	8	2			
ORDNANCE SERVICES (including 1,519 l. 1 s. 7 d., by King's Letters) - - - - -		6,493	1	6			
TOTAL MILITARY EXPENDITURE - - - - -					333,348	9	8
TOTAL EXPENDITURE - - - - -					451,625	15	7
Issued to pay off further part of Loan of 300,000 l. (Irish), per 5 Geo. 2, c. 2 - - - - -		6,830	15	5			
TOTAL applied to REDUCTION of DEBT - - - - -					6,830	15	5
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1735 - - - - -		-	-	-	1,095	10	2
		£.			459,552	1	2

and Issues from the Exchequer, &c., in the Year ended 25th March 1736.

(The several Sums are converted into British Currency.)

(8 & 9 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures, at 5 per cent. - - - - -		-	-	-	12,312	13	10
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -		28,773	6	5			
Pensions (including 9,526 l. 0 s. 8 d., French Pensioners) - - - - -		46,480	9	-			
TOTAL Civil List - - - - -		75,253	15	5			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£. s. d.					
Linen Manufacture - - - - -		12,095	8	8			
Tillage and Navigation, per 3 Geo. 2, c. 3 - - - - -		5,097	1	7			
		17,102	10	3			
Making up and passing the Vice Treasurer's Accounts - - - - -		332	6	2			
Extraordinary Payments by King's Letters - - - - -		1,094	11	8			
Parliamentary Grants:		£. s. d.					
Purchase of Houses adjoining the New Parliament House - - - - -		330	3	4			
House of Commons' Officers, including 300 l. to the Accountant General - - - - -		553	16	11			
		884	-	3			
TOTAL CIVIL GOVERNMENT - - - - -					94,667	3	9
ARMY SERVICES (including 1,775 l. 1 s. 2 d., by King's Letters) - - - - -		297,017	14	8			
ORDNANCE SERVICES (including 7,292 l. 3 s. 8 d., by King's Letters) - - - - -		12,845	-	1			
TOTAL MILITARY EXPENDITURE - - - - -					309,862	14	9
TOTAL EXPENDITURE - - - - -					416,842	12	4
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2 - - - - -		8,307	13	10			
TOTAL applied to REDUCTION of DEBT - - - - -					8,307	13	10
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1736 - - - - -		-	-	-	7,626	18	9
		£.			432,777	4	11

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(9 & 10 Geo. II.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1736 - - - - -	- - -	- - -	7,626 18 9
Balance indebted by John Pratt, late Deputy Vice Treasurer, 19,614 l. 11 s. 9 d.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	417,373 1 3	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen - - - - -	8,075 6 9		
„ (including 754 l. 3 s. 1 d., Duty on Wrought Plate) to Tillage and Navigation - - - - -	3,006 3 3		
		11,081 10 -	
Poundage of additional Duties - - - - -	- - -	2,769 4 7	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	7,362 10 1	
Miscellaneous, viz.:			
Casual Revenue - - - - -	396 13 8		
Money Repaid by John Pratt, late Deputy Vice Treasurer - - - - -	212 6 2		
		608 19 10	
TOTAL NET INCOME - - - - -	- - -		439,195 5 9
		£.	446,822 4 6

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(10 & 11 Geo. II.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1737 - - - - -	- - -	- - -	13,246 18 10
Balance indebted by John Pratt, late Deputy Vice Treasurer, 19,402 l. 5 s. 7 d.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	460,657 2 6	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen Cultivation - - - - -	9,799 17 11		
„ (including 1,038 l., Duty on Wrought Plate) to Tillage, &c. - - - - -	3,453 19 10	13,253 17 9	
Poundage of additional Duties - - - - -	- - -	2,769 4 7	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	8,049 8 1	
Miscellaneous, viz.:			
Casual Revenue - - - - -	383 7 6		
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	92 6 2		
		475 13 8	
TOTAL NET INCOME - - - - -	- - -		485,205 6 7
		£.	498,462 5 5

and Issues from the Exchequer, &c., in the Year ended 25th March 1737.

(The several Sums are converted into British Currency.)

(9 & 10 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures, at 5 per cent. -	- - - - -	-	-	-	12,226	3	1
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum -	- - - - -	37,586	4	2			
Pensions (including 117 l. 18 s. 6 d., French Pensioners) -	- - - - -	41,634	12	8			
TOTAL Civil List -	- - - - -	79,220	16	10			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£.	s.	d.			
Trustees of Linen Manufactures -	- - - - -	13,647	14	8			
Tillage and Navigation, per 3 Geo. 2, c. 3 -	- - - - -	572	12	4	14,220	7	-
Making up and passing the Vice Treasurer's Accounts -	- - - - -				332	6	2
Extraordinary Payments by King's Letters -	- - - - -				8,368	7	6
Parliamentary } Officers of House of Commons -	- - - - -	950	15	5			
Grants - } For printing Public Accounts -	- - - - -	103	7	8	1,054	3	1
TOTAL CIVIL GOVERNMENT -	- - - - -				103,196	-	7
ARMY SERVICES (including 2,113 l. 4 s. 9 d. by King's Letters) -	- - - - -	305,958	6	2			
ORDNANCE SERVICES (including 1,819 l. 9 s. 4 d. by King's Letters) -	- - - - -	7,302	9	8			
TOTAL MILITARY EXPENDITURE -	- - - - -				313,260	15	10
TOTAL EXPENDITURE -	- - - - -				428,682	19	6
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2 -	- - - - -	4,892	6	2			
TOTAL applied to REDUCTION of DEBT -	- - - - -				4,892	6	2
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1737 -	- - - - -	-	-	-	13,246	18	10
		£.			446,822	4	6

and Issues from the Exchequer, &c., in the Year ended 25th March 1738.

(The several Sums are converted into British Currency.)

(10 & 11 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures, at 5 per cent. -	- - - - -	-	-	-	11,146	3	1
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum -	- - - - -	33,156	11	1			
Pensions (including 8,644 l. 17 s. 7 d., French Pensioners) -	- - - - -	51,293	17	1			
TOTAL Civil List -	- - - - -	84,450	8	2			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£.	s.	d.			
Linen Manufactures -	- - - - -	11,933	6	3	13,570	11	8
Tillage and Navigation -	- - - - -	1,637	5	5	332	6	2
Making up and passing the Vice Treasurer's Accounts -	- - - - -				5,439	19	11
Extraordinary Payments by King's Letters -	- - - - -						
Parliamentary } Officers of House of Commons -	- - - - -	743	1	7			
Grants - } Printing Public Accounts -	- - - - -	103	7	8	846	9	3
TOTAL CIVIL GOVERNMENT -	- - - - -				104,639	15	2
ARMY SERVICES (including 7,254 l. 18 s. 2 d. by King's Letters) -	- - - - -	360,924	-	3			
ORDNANCE SERVICES (including 2,072 l. 18 s. 6 d. by King's Letters) -	- - - - -	6,807	8	5			
TOTAL MILITARY EXPENDITURE -	- - - - -				367,731	8	8
TOTAL EXPENDITURE -	- - - - -				483,517	6	11
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2 -	- - - - -	9,230	15	5			
TOTAL applied to REDUCTION of DEBT -	- - - - -				9,230	15	5
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1738 -	- - - - -	-	-	-	5,704	3	1
		£.			498,452	5	5

NET PUBLIC INCOME AND EXPENDITURE of *Ireland*, and of other Receipts into
(11 & 12 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties), on 25th March 1738	£. s. d.	£. s. d.	£. s. d.
			5,704 3 1
Balance indebted by John Pratt, late Deputy Vice Treasurer, 19,309 <i>l.</i> 19 <i>s.</i> 5 <i>d.</i>			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise (including Quit Rents and other Revenue of the Crown Lands)		453,878 4 6	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen Manufacture	9,329 5 3		
" (including 1,067 <i>l.</i> 12 <i>s.</i> 2 <i>d.</i> , Duty on Wrought Plate) to Tillage and Navigation	3,534 19 2	12,864 4 5	
Poundage of additional Duties		2,307 13 10	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees		4,798 2 11	
Miscellaneous, viz.:			
Casual Revenue	502 13 2		
Money Repaid by John Pratt, late Deputy Vice Treasurer	230 15 5	733 8 7	
TOTAL NET INCOME			474,581 14 3
		£.	480,285 17 4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(12 & 13 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1739	£. s. d.	£. s. d.	£. s. d.
			12,255 11 11
Balance indebted by John Pratt, late Deputy Vice Treasurer, 19,079 <i>l.</i> 4 <i>s.</i>			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise (including Quit Rents and other Revenue of the Crown Lands)		387,458 16 11	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen Manufacture	7,339 5 1		
" (including 967 <i>l.</i> 5 <i>s.</i> 8 <i>d.</i> duty on Wrought Plate) to Tillage	3,272 14 -	10,611 19 1	
Poundage of Additional Duties		2,307 13 10	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees		3,445 - 6	
Miscellaneous, viz.:			
Casual Revenue		559 8 -	
TOTAL NET INCOME			404,382 18 4
		£.	416,638 10 3

and Issues from the Exchequer, &c., in the Year ended 25th March 1739.

(The several Sums are converted into British Currency.)

(11 & 12 Geo. II.)

		£. s. d.	£. s. d.
INTEREST, &c. of PUBLIC DEBT, viz.:			
Interest on Loan Debentures, at 5 l. per cent.	- - - - -	- - -	11,847 13 10
CIVIL GOVERNMENT, viz.:			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	34,019 3 11	
Pensions (including 7,588 l. 5 s. 5 d., French Pensioners)	- - - - -	28,096 13 7	
TOTAL Civil List	- - - - -	62,115 17 6	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:			
Linen Manufactures	- - - - -	9,167 5 6	
Tillage and Navigation, per 3 Geo. 2, c. 3	- - - - -	3,348 18 3	
		12,516 3 9	
Making up and passing the Vice Treasurer's Accounts	- - - - -	332 6 2	
Extraordinary Payments by King's Letters	- - - - -	11,199 1 5	
Parliamentary Grants:			
Bounty on Linen Manufacture	- - - - -	4,615 7 8	
Ditto - Paper	- - - - -	461 10 9	
Ballycastle Harbour	- - - - -	4,615 7 8	
Officers of House of Commons	- - - - -	576 18 6	
		10,269 4 7	
TOTAL CIVIL GOVERNMENT	- - - - -		96,432 13 5
ARMY SERVICES	- - - - -	342,833 19 5	
ORDNANCE SERVICES (including 2,811 l. 7 s. 9 d. by King's Letters)	- - - - -	7,685 3 5	
TOTAL MILITARY EXPENDITURE	- - - - -		350,519 2 10
TOTAL EXPENDITURE	- - - - -	- - -	458,799 10 1
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2	- - - - -	9,230 15 4	
TOTAL applied to REDUCTION of DEBT	- - - - -		9,230 15 4
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1739	- - - - -	- - -	12,255 11 11
		£.	480,285 17 4

and Issues from the Exchequer, &c., in the Year ended 25th March 1740.

(The several Sums are converted into British Currency.)

(12 & 13 Geo. II.)

		£. s. d.	£. s. d.
INTEREST, &c. of PUBLIC DEBT, viz.:			
Interest on Loan Debentures, at 5 l. per cent.	- - - - -	- - -	10,714 12 4
CIVIL GOVERNMENT, viz.:			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	29,581 18 7	
Pensions (including 2,177 l. 11 s. French Pensioners)	- - - - -	34,015 18 -	
TOTAL Civil List	- - - - -	63,597 16 7	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:			
Trustees of Linen Manufacture	- - - - -	12,061 17 -	
Tillage	- - - - -	3,270 12 8	
		15,332 9 8	
Making up and passing the Vice Treasurer's Accounts	- - - - -	332 6 2	
Extraordinary Payments by King's Letters	- - - - -	3,372 2 10	
Parliamentary grants:			
Officers of the House of Commons	- - - - -	461 10 9	
Cambric Manufacture, Dundalk	- - - - -	761 6 -	
		1,222 16 9	
TOTAL CIVIL GOVERNMENT	- - - - -		83,857 12 -
ARMY SERVICES (including 22,698 l. 8 s. 4 d. King's Letters)	- - - - -	291,913 11 2	
ORDNANCE SERVICES (including 9,270 l. 15 s. 5 d. by King's Letters)	- - - - -	13,567 7 8	
TOTAL MILITARY EXPENDITURE	- - - - -		305,480 18 10
TOTAL EXPENDITURE	- - - - -	- - -	400,053 3 2
Advance—Trustees of Whale Fishery, to prosecute the discovery of a Whale Fishery on the West Coast	- - - - -	- - -	461 10 9
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2	- - - - -	4,615 7 8	
TOTAL applied to REDUCTION of DEBT	- - - - -		4,615 7 8
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1740	- - - - -	- - -	11,508 8 8
		£.	416,638 10 3

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(13 & 14 Geo. II.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1740 - - - - -	-	-	-	-	-	-	11,508	8	8
Balance indebted by John Pratt, late Deputy Vice Treasurer, 19,079 <i>l.</i> 4 <i>s.</i>	-	-	-	-	-	-	-	-	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	416,937	19	2	-	-	-
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture - - - - -	12,084	-	-	-	-	-	-	-	-
„ (including 1,119 <i>l.</i> 8 <i>s.</i> 10 <i>d.</i> Duty on Wrought Plate) to Tillage - - - - -	3,293	19	8	15,377	19	8	-	-	-
Poundage of Additional Duties - - - - -	-	-	-	2,492	6	2	-	-	-
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	4,711	17	5	-	-	-
Miscellaneous, viz.:									
Casualties - - - - -	1,147	7	9	-	-	-	-	-	-
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	267	13	10	-	-	-	-	-	-
Imprest Money repaid - - - - -	301	5	11	1,716	7	6	-	-	-
TOTAL NET INCOME - - - - -	-	-	-	-	-	-	441,236	9	11
OTHER RECEIPTS, viz.:									
Repayment of Advance:									
Trustees of Whale Fishery, Money advanced in 1739-40 - - - - -	-	-	-	-	-	-	461	10	9
Raised under Vote of Credit, Session 1739 - - - - -	-	-	-	9,230	15	5	-	-	-
TOTAL raised by CREATION of DEBT - - - - -	-	-	-	-	-	-	9,230	15	5
				£.			462,437	4	9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(14 & 15 Geo. II.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1741 - - - - -	-	-	-	-	-	-	12,393	8	1
Balance indebted by John Pratt, late Deputy Vice Treasurer, 18,811 <i>l.</i> 10 <i>s.</i> 2 <i>d.</i>	-	-	-	-	-	-	-	-	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	-	-	-	389,461	17	8	-	-	-
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufactures - - - - -	10,891	7	8	-	-	-	-	-	-
„ (including 905 <i>l.</i> 15 <i>s.</i> 5 <i>d.</i> , Duty on Wrought Plate) to Tillage - - - - -	2,925	18	6	13,817	6	2	-	-	-
Poundage of Additional Duties - - - - -	-	-	-	3,053	6	2	-	-	-
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees (less 82 <i>l.</i> 10 <i>s.</i> 11 <i>d.</i> Payments returned) - - - - -	-	-	-	8,187	10	9	-	-	-
Miscellaneous, viz.:									
Casualties:									
Money repaid by John Pratt, late Deputy Vice Treasurer - - - - -	546	19	10	-	-	-	-	-	-
Imprest Money repaid - - - - -	717	5	-	1,264	4	10	-	-	-
TOTAL NET INCOME - - - - -	-	-	-	-	-	-	415,784	5	7
OTHER RECEIPTS, viz.:									
Raised under Vote of Credit, Session 1739 - - - - -	-	-	-	13,846	3	1	-	-	-
„ in part of Loan of 250,000 <i>l.</i> (Irish) at 4 per cent, per Act 15 Geo. 2, c. 2 - - - - -	-	-	-	203,076	18	6	-	-	-
TOTAL raised by CREATION of DEBT - - - - -	-	-	-	-	-	-	216,925	1	7
				£.			645,100	15	3

and Issues from the Exchequer, &c. in the Year ended 25th March 1741.

(The several Sums are converted into British Currency.)

(13 & 14 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures, at 5 l. per cent. - - - - -		-	-	-	11,323	16	11
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum		30,775	10	-			
Pensions (including 2,014 l. 1 s. 8 d., French Pensioners) - - - - -		31,369	10	9			
TOTAL Civil List - - - - -		62,145	-	9			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£.	s.	d.			
Trustees of Linen Manufacture - - - - -		13,360	6	10			
Tillage - - - - -		3,717	7	11			
Making up and passing the Vice Treasurer's Accounts - - - - -		17,077	14	9			
Extraordinary Payments by King's Letters - - - - -		332	6	2			
		9,414	10	6			
Parliamentary Grants:		£.	s.	d.			
Harbour of Ballycastle - - - - -		1,903	5	-			
Salaries, &c. of Officers of the House of Commons - - - - -		1,469	10	10			
Bounty on Linen Manufacture - - - - -		2,307	13	10			
Cambric Manufacture, Dundalk - - - - -		1,237	2	3			
TOTAL CIVIL GOVERNMENT - - - - -		6,917	11	11			
					95,887	4	1
ARMY SERVICES (including 17,628 l. 11 s. 1 d., by King's Letters) - - - - -		316,024	3	-			
ORDNANCE SERVICES (including 12,966 l. 6 s. 7 d. by King's Letters) - - - - -		18,500	18	10			
TOTAL MILITARY EXPENDITURE - - - - -					334,525	1	10
TOTAL EXPENDITURE - - - - -					441,736	2	10
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2 - - - - -		8,307	13	10			
TOTAL applied to REDUCTION of DEBT - - - - -					8,307	13	10
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1741 -					12,393	8	1
		£.			462,437	4	9

and Issues from the Exchequer, &c., in the Year ended 25th March 1742.

(The several Sums are converted into British Currency.)

(14 & 15 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures - - - - -		-	-	-	12,842	13	3
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum		41,359	5	7			
Pensions (including 5,537 l. 2 s. 6 d., French Pensioners) - - - - -		55,968	6	4			
TOTAL Civil List - - - - -		97,327	11	11			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£.	s.	d.			
Trustees of Linen Manufacture - - - - -		9,078	-	8			
Tillage - - - - -		5,007	2	9			
Making up and passing the Vice Treasurer's Accounts - - - - -		14,685	3	5			
Extraordinary Payments by King's Letters - - - - -		332	6	2			
		4,115	9	11			
Parliamentary Grants:		£.	s.	d.			
Harbour of Ballycastle - - - - -		2,712	1	11			
Salaries, &c. of Officers of the House of Commons - - - - -		1,435	7	8			
Bounty on Linen Manufacture - - - - -		4,615	7	8			
Cambric Manufacture, Dundalk - - - - -		1,693	17	11			
TOTAL CIVIL GOVERNMENT - - - - -		10,456	15	2			
					126,917	6	7
ARMY SERVICES (including 19,808 l. 4 s. 9 d. by King's Letters) - - - - -		339,504	17	5			
ORDNANCE SERVICES (including 3,180 l. 16 s. 2 d. by King's Letters) - - - - -		8,429	-	2			
TOTAL MILITARY EXPENDITURE - - - - -					347,933	17	7
TOTAL EXPENDITURE - - - - -					487,693	17	5
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2 - - - - -		1,846	3	1			
" " Loan authorised to be paid off by Act 15 Geo. 2, c. 2, in part of 125,000 l. (Irish) - - - - -		110,076	18	6			
" " Loan raised by Vote of Credit, Session 1739 - - - - -		23,076	18	5			
TOTAL applied to REDUCTION of DEBT - - - - -					135,000	-	-
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1742 -					22,406	17	10
		£.			645,100	15	3

NET PUBLIC INCOME and EXPENDITURE of Ireland, and of other Receipts into
(15 & 16 Geo. II.) (The several sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1742 - - - - -	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	22,406 17 10
Balance indebted by John Pratt, late Deputy Vice Treasurer, 18,811 l. 10 s. 2 d.			
NET RECEIPTS OF PUBLIC INCOME , deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	421,144 3 6	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen Manufacture - - - - -	13,308 - -		
„ (including 1,056 l. 18 s. 6 d., Duty on Wrought Plate) to Tillage - - - - -	3,845 15 5	17,153 15 5	
Poundage of additional Duties - - - - -	- - -	5,504 - -	
4 s. Tax on Salaries, Pensions, &c. of Absentees (less 133 l. 9 s. 4 d., Pay- ments returned) - - - - -	- - -	5,041 7 6	
Miscellaneous, viz.:			
Casualties - - - - -	750 11 1		
Money paid by Trustees of the Estate of the late John Pratt - - -	240 4 7		
Imprest Money repaid - - - - -	1,610 15 5	2,610 11 1	
TOTAL NET INCOME - - - - -	- - -		451,453 17 6
OTHER RECEIPTS , viz.:			
Raised by Loan Debentures to complete 250,000 l. (Irish) at 4 per cent., per Act 15 Geo. 2, c. 2 - - - - -	- - -	27,692 6 2	
TOTAL raised by CREATION OF DEBT - - -	- - -		27,692 6 2
		£.	501,553 1 6

NET PUBLIC INCOME and EXPENDITURE of Ireland, and of other Receipts into
(16 & 17 Geo. II.) (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1743 - - - - -	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	13,383 1 2
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 18,562 l. 5 s. 7 d.			
NET RECEIPTS OF PUBLIC INCOME , deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands - - - - -	- - -	427,706 13 -	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen Manufacture - - - - -	13,817 10 6		
„ (including 1,035 l. 9 s. 6 d., Duty on Wrought Plate) to Tillage - - - - -	3,546 9 7	17,364 - 1	
Poundage of additional Duties - - - - -	- - -	2,863 15 1	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	3,052 1 11	
Miscellaneous, viz.:			
Casualties - - - - -	449 1 -		
Money paid by Trustees of the Estate of the late John Pratt - - -	927 15 1	1,376 16 1	
TOTAL NET INCOME - - - - -	- - -		452,363 6 2
		£.	465,746 7 4

and Issues from the Exchequer, &c., in the Year ended 25th March 1743.

(The several Sums are converted into British Currency.)

(15 & 16 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:	£.	s.	d.	£.	s.	d.
Interest of Loan Debentures - - - - -	-	-	-	11,752	3	1
CIVIL GOVERNMENT, viz.:						
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	39,855	2	7			
Pensions (including 3,312 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> , French Pensioners) - - - - -	41,547	3	4			
TOTAL Civil List - - - - -	81,402	5	11			
Other Civil Expenditure, viz.:						
Out of Special Appropriated Duties:						
Trustees of Linen Manufacture - - - - -	14,386	13	4			
Tillage - - - - -	2,232	19	3			
Making up and passing the Vice Treasurer's Accounts - - - - -	16,619	12	7			
Extraordinary Payments by King's Letters - - - - -	664	12	4			
Parliamentary Grants:	8,345	5	1			
Salaries, &c. of Officers of the House of Commons - - - - -	300	-	-			
Printing Public Accounts - - - - -	103	7	8			
Bounty on Linen Manufacture - - - - -	4,153	16	11			
Purchase of Ground for Flax Market - - - - -	498	9	3			
TOTAL CIVIL GOVERNMENT - - - - -	5,055	13	10			
ARMY SERVICES (including 48,265<i>l.</i> 2<i>s.</i> 1<i>d.</i> by King's Letters) - - - - -	334,273	18	3			
ORDNANCE SERVICES (including 11,006<i>l.</i> by King's Letters) - - - - -	16,164	3	1			
TOTAL MILITARY EXPENDITURE - - - - -				350,438	1	4
TOTAL EXPENDITURE - - - - -				474,277	14	2
Issued to Pay off Loan Debentures, per 5 Geo. 2, c. 2 - - - - -	8,584	12	4			
" " Loan authorised to be paid off by Act 15 Geo. 2, c. 2, in full of 125,000 <i>l.</i> (Irish) - - - - -	5,307	13	10			
TOTAL applied to REDUCTION of DEBT - - - - -				13,892	6	2
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1743 -				13,383	1	2
	£.			501,553	1	6

and Issues from the Exchequer, &c., in the Year ended 25th March 1744.

(The several Sums are converted into British Currency.)

(16 & 17 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:	£.	s.	d.	£.	s.	d.
Interest of Loan Debentures - - - - -	-	-	-	12,554	6	2
CIVIL GOVERNMENT, viz.:						
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -	36,032	1	11			
Pensions (including 4,486 <i>l.</i> 7 <i>s.</i> 11 <i>d.</i> , French Pensioners) - - - - -	41,199	7	-			
TOTAL Civil List - - - - -	77,231	8	11			
Other Civil Expenditure, viz.:						
Out of Special Appropriated Duties:						
Linen Manufacture - - - - -	12,846	18	9			
Tillage - - - - -	1,428	2	6			
Making up and passing the Vice Treasurer's Accounts - - - - -	14,275	1	3			
Extraordinary Payments by King's Letters - - - - -	332	6	2			
Parliamentary Grants:	5,188	2	2			
Salaries, &c. of Officers of the House of Commons - - - - -	1,020	-	-			
Bounty on Linen - - - - -	3,692	6	2			
TOTAL CIVIL GOVERNMENT - - - - -	4,712	6	2			
ARMY SERVICES (including 92<i>l.</i> 10<i>s.</i> 4<i>d.</i> by King's Letters) - - - - -	306,770	17	-			
ORDNANCE SERVICES (including 5,893<i>l.</i> 11<i>s.</i> 9<i>d.</i>, by King's Letters) - - - - -	10,265	13	3			
TOTAL MILITARY EXPENDITURE - - - - -				317,036	10	3
TOTAL EXPENDITURE - - - - -				431,330	1	1
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2 - - - - -	4,892	6	2			
TOTAL applied to REDUCTION of DEBT - - - - -				4,892	6	2
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1744 -				29,524	-	1
	£.			465,746	7	4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(17 & 18 Geo. II.) (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1744	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	29,524	-	1
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 17,634 l. 10 s. 6 d.	-	-	-	-	-	-			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands	-	-	-	417,119	2	4			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	16,585	16	11						
„ (including 964 l. 16 s. 6 d., Duty on Wrought Plate) to Tillage.	3,500	10	4	20,086	7	3			
Poundage of additional Duties	-	-	-	2,865	7	4			
4 s. Tax on Salaries, Pensions, &c. of Absentees (less 125 l. 15 s., Payments returned)	-	-	-	3,975	15	11			
Miscellaneous, viz.:									
Casualties	304	8	11						
Money paid by Trustees of the Estate of the late John Pratt	46	3	1	350	12	-			
TOTAL NET INCOME	-	-	-				444,397	4	10
							£.	473,921	4 11

PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(18 & 19 Geo. II.) (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1745	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	30,700	19	6
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 17,588 l. 7 s. 5 d.	-	-	-	-	-	-			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands and Taxes under the Management of Excise	-	-	-	407,524	1	-			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	13,934	15	5						
„ (including 845 l. 0 s. 4 d., Duty on Wrought Plate) to Tillage.	3,518	9	6	17,453	4	11			
Poundage of additional Duties	-	-	-	2,917	15	6			
4 s. Tax on Salaries, Pensions, &c. of Absentees	-	-	-	4,669	6	6			
Miscellaneous, viz.:									
Casualties	371	5	3						
Imprest Money Repaid	-	-	-	4	6		379	9	9
TOTAL NET INCOME	-	-	-						
							£.	463,644	17 2

and Issues from the Exchequer, &c., in the Year ended 25th March 1745.

(The several Sums are converted into British Currency.)

(17 & 18 Geo. II.)

		£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:							
Interest of Loan Debentures	- - - - -	-	-	-	12,798	13	11
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	41,363	13	8			
Pensions (including 3,820 l. 5 s. 6 d., French Pensioners)	- - - - -	48,621	15	7			
TOTAL Civil List	- - - - -	89,985	9	3			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
Linen Manufacture	- - - - -	18,080	17	5			
Tillage and Navigation	- - - - -	1,548	9	3			
		19,629	6	8			
Making up and passing the Vice Treasurer's Accounts	- - - - -	664	12	4			
Extraordinary Payments by King's Letters	- - - - -	11,678	8	9			
Parliamentary Grants:							
Salaries, &c. of Officers of the House of Commons	- - - - -	484	12	4			
Bounty on Linen	- - - - -	3,692	6	2			
Printing Public Accounts	- - - - -	103	7	8			
		4,280	6	2			
TOTAL CIVIL GOVERNMENT	- - - - -				126,238	3	2
ARMY SERVICES (including 2,976 l. 13 s. 11 d. by King's Letters)	- - - - -	296,472	8	11			
ORDNANCE SERVICES (including 3,354 l. 2 s. 2 d. by King's Letters)	- - - - -	7,618	13	3			
TOTAL MILITARY EXPENDITURE	- - - - -				304,091	2	2
TOTAL EXPENDITURE	- - - - -				443,127	19	3
Issued to Pay off Loan Debentures, per 5 Geo. 2, c. 2	- - - - -	92	6	2			
TOTAL applied to REDUCTION of DEBT	- - - - -				92	6	2
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1745	- - - - -				30,700	19	6
		£.			473,921	4	11

and Issues from the Exchequer, &c., in the Year ended 25th March 1746.

(The several Sums are converted into British Currency.)

(18 & 19 Geo. II.)

		£.	s.	d.	£.	s.	d.
INTEREST of PUBLIC DEBT, viz.:							
Interest of Loan Debentures	- - - - -	-	-	-	13,611	-	-
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	35,450	8	4			
Pensions (including 2,418 l. 3 s. 4 d., French Pensioners)	- - - - -	40,707	1	-			
TOTAL Civil List	- - - - -	76,157	9	4			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
Linen Manufacture	- - - - -	13,798	11	4			
Tillage and Navigation	- - - - -	1,449	18	6			
		15,248	9	10			
Making up and passing the Vice Treasurer's Accounts	- - - - -	664	12	4			
Extraordinary Payments by King's Letters	- - - - -	3,773	1	7			
Parliamentary Grants:							
Bounty on Linen	- - - - -	3,692	6	2			
Ballycastle Harbour	- - - - -	9,499	7	3			
Salaries, &c. of Officers of the House of Commons	- - - - -	1,724	18	6			
		14,916	11	11			
TOTAL CIVIL GOVERNMENT	- - - - -				110,760	5	-
ARMY SERVICES (including 13,054 l. 13 s. 11 d. by King's Letters)	- - - - -	289,334	-	4			
ORDNANCE SERVICES (including 7,561 l. 9 s. by King's Letters)	- - - - -	13,654	19	10			
TOTAL MILITARY EXPENDITURE	- - - - -				302,989	-	2
TOTAL EXPENDITURE	- - - - -				427,360	5	2
Issued to Pay off Loan Debentures, per 5 Geo. 2, c. 2	- - - - -	184	12	3			
TOTAL applied to REDUCTION of DEBT	- - - - -				184	12	3
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1746	- - - - -				36,099	19	9
		£.			463,644	17	2

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(19 & 20 Geo. II.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1746 - - - - -	-	-	-	-	-	-	36,099	19	9
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 17,588 <i>l.</i> 7 <i>s.</i> 5 <i>d.</i>	-	-	-	-	-	-			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	-	-	-	415,196	2	7			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture - - - - -	7,311	13	10						
„ (including 827 <i>l.</i> 3 <i>s.</i> 5 <i>d.</i> , Duty on Wrought Plate) to Tillage - - - - -	3,599	12	11						
„ to Cambric Manufacture - - - - -	1,456	12	4						
Hawkers' and Pedlars' Licenses—to Protestant Schools - - - - -	865	6	11						
				13,233	6	-			
Poundage of additional Duties - - - - -	-	-	-	3,071	5	11			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	3,455	14	10			
Miscellaneous, viz.:									
Casualties - - - - -	689	19	7						
Money paid by Trustees of the Estate of the late John Pratt - - -	276	18	5						
Imprest Money repaid - - - - -	4,387	17	11						
				5,354	15	11			
TOTAL NET INCOME - - - - -	-	-	-				440,311	5	3
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures, at 4 per cent., in part of 70,000 <i>l.</i> (Irish), per 19 Geo. 2, c. 3 - - - - -	-	-	-	36,923	1	6			
TOTAL raised by CREATION of DEBT - - - - -	-	-	-				36,923	1	6
				£.			513,334	6	6

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(20 & 21 Geo. II.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1747 - - - - -	-	-	-	-	-	-	79,122	17	6
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 17,311 <i>l.</i> 9 <i>s.</i>	-	-	-	-	-	-			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	-	-	-	468,770	10	8			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture - - - - -	11,760	-	-						
„ (including 1,119 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> , Duty on Wrought Plate) to Tillage - - - - -	4,407	4	7						
„ to Cambric Manufacture - - - - -	2,298	9	3						
Hawkers' and Pedlars' Licenses—to Protestant Schools - - - - -	351	14	-						
				18,817	7	10			
Poundage of additional Duties - - - - -	-	-	-	2,030	15	5			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	2,810	12	4			
Miscellaneous, viz.:									
Casualties - - - - -	-	-	-	466	17	11			
TOTAL NET INCOME - - - - -	-	-	-				492,896	4	2
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures at 4 per cent., in further part of 70,000 <i>l.</i> (Irish), per 19 Geo. 2, c. 3 - - - - -	-	-	-	13,846	3	1			
TOTAL raised by CREATION of DEBT - - - - -	-	-	-				13,846	3	1
				£.			585,865	4	9

and Issues from the Exchequer, &c., in the Year ended 25th March 1747.

(The several Sums are converted into British Currency.)

(19 & 20 Geo. II.)

		£. s. d.	£. s. d.
INTEREST, &c. of PUBLIC DEBT, viz.:			
Interest of Loan Debentures	- - - - -	- - -	13,094 10 9
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including			
Extraordinary Payments by Concordatum	- - - - -	39,534 9 6	
Pensions (including 1,518 l. 7 s. 1 d., French Pensioners)	- - - - -	38,336 8 7	
TOTAL Civil List	- - - - -	77,870 18 1	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:			
Linen Manufacture	- - - - -	4,758 2 6	
Tillage and Navigation	- - - - -	1,216 11 8	
Cambric Manufacture	- - - - -	708 18 5	
		6,683 12 7	
Making up and passing the Vice Treasurer's Accounts	- - - - -	664 12 4	
Extraordinary Payments by King's Letters	- - - - -	12,679 12 6	
Parliamentary Grants:			
Bounty on Linen	- - - - -	3,692 6 2	
St. Andrew's Church, Dublin	- - - - -	461 10 9	
		4,153 16 11	
TOTAL CIVIL GOVERNMENT	- - - - -		102,052 12 5
ARMY SERVICES (including 5,629 l. 10 s. 6 d. by King's Letters)	- - - - -	276,884 12 3	
ORDNANCE SERVICES (including 3,743 l. 3 s. 4 d. by King's Letters)	- - - - -	42,179 13 7	
TOTAL MILITARY EXPENDITURE	- - - - -		319,064 5 10
TOTAL EXPENDITURE	- - - - -	- - -	434,211 9 -
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1747	- - - - -	- - -	79,122 17 6
			513,334 6 6

and Issues from the Exchequer, &c., in the Year ended 25th March 1748.

(The several Sums are converted into British Currency.)

(20 & 21 Geo. II.)

		£. s. d.	£. s. d.
INTEREST, &c. of PUBLIC DEBT, viz.:			
Interest of Loan Debentures	- - - - -	- - -	13,567 12 4
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including			
Extraordinary Payments by Concordatum	- - - - -	34,861 7 11	
Pensions (including 3,156 l. 1 s. 7 d., French Pensioners)	- - - - -	41,638 16 3	
TOTAL Civil List	- - - - -	76,500 4 2	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:			
Linen Manufacture	- - - - -	6,661 7 6	
Tillage and Navigation	- - - - -	4,858 16 -	
Cambric Manufacture	- - - - -	2,215 7 8	
Protestant Schools	- - - - -	1,015 7 8	
		14,750 18 10	
Making up and passing the Vice Treasurer's Accounts	- - - - -	332 6 2	
Extraordinary Payments by King's Letters	- - - - -	5,524 18 3	
Parliamentary Grants:			
Linen Bounty	- - - - -	3,692 6 2	
Building Church at Dublin Barracks	- - - - -	461 10 9	
Salaries, &c. of Officers of the House of Commons	- - - - -	1,584 12 4	
		5,738 9 3	
TOTAL CIVIL GOVERNMENT	- - - - -		102,846 16 8
ARMY SERVICES (including 6,918 l. 10 s. 7 d. by King's Letters)	- - - - -	359,651 3 5	
ORDNANCE SERVICES (including 3,188 l. 10 s. by King's Letters)	- - - - -	25,227 14 11	
TOTAL MILITARY EXPENDITURE	- - - - -		384,878 18 4
TOTAL EXPENDITURE	- - - - -	- - -	501,293 7 4
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1748	- - - - -	- - -	84,571 17 5
		£.	585,865 4 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(21 & 22 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1748	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	84,571 17 5
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 17,311 <i>l.</i> 9 <i>s.</i>			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise	- - -	482,024 14 2	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen Manufacture	16,467 7 -		
" to Cambric Manufacture	2,603 1 6		
" (including 1,155 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> , Duty on Wrought Plate)			
to Tillage, &c.	3,874 7 2		
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,962 17 7		
		24,907 13 3	
Poundage of additional Duties	- - -	3,175 12 10	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	- - -	2,214 10 2	
Miscellaneous, viz.:			
Casualties	742 8 3		
Money paid by Trustees of the Estate of the late John Pratt	212 6 2		
Imprest Money repaid	16 11 1		
		971 5 6	
TOTAL NET INCOME	- - -		513,293 15 11
OTHER RECEIPTS, viz.:			
Raised by Loan Debentures at 4 per cent., in further part of 70,000 <i>l.</i> (Irish), per 19 Geo. 2, c. 3	- - -	3,230 15 5	
TOTAL raised by CREATION of DEBT	- - -		3,230 15 5
		£.	601,096 8 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(22 & 23 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1749	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	202,967 5 8
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 17,099 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i>			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	- - -	615,498 16 -	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen Manufacture	16,982 16 5		
" to Cambric Manufacture	2,683 - 4		
" (including 1,235 <i>l.</i> 10 <i>s.</i> 9 <i>d.</i> , Duty on Wrought Plate)			
to Tillage, &c.	5,275 10 5		
Hawkers' and Pedlars' Licenses—to Protestant Schools	2,009 10 6		
		26,950 17 8	
Poundage of additional Duties	- - -	2,822 14 9	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	- - -	3,216 11 4	
Miscellaneous, viz.:			
Casualties	- - -	1,118 8 2	
TOTAL NET INCOME	- - -		649,607 7 11
OTHER RECEIPTS, viz.:			
Raised by Loan Debentures, at 4 per cent., in further part of 70,000 <i>l.</i> (Irish), per 19 Geo. 2, c. 3	- - -	2,307 13 10	
TOTAL raised by CREATION of DEBT	- - -		2,307 13 10
		£.	854,882 7 5

and Issues from the Exchequer, &c., in the Year ended 25th March 1749.

(The several Sums are converted into British Currency.)

(21 & 22 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures	- - - - -	-	-	-	13,384	12	4
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	35,520	8	10			
Pensions (including 1,070 l. 7 s. 3 d., French Pensioners)	- - - - -	42,571	-	7			
TOTAL Civil List	- - - - -	78,091	9	5			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£.	s.	d.			
Linen Manufacture	- - - - -	10,496	8	7			
Tillage and Navigation	- - - - -	4,212	3	2			
Cambric Manufacture	- - - - -	3,406	3	1			
Protestant Schools	- - - - -	1,727	18	5			
		19,842	13	3			
Making up and passing the Vice Treasurer's Accounts	- - - - -	332	6	2			
Extraordinary Payments by King's Letters	- - - - -	5,923	6	11			
Parliamentary Grants:		£.	s.	d.			
Linen Bounty	- - - - -	3,692	6	2			
Rathmeaden Colliery	- - - - -	461	10	9			
Salaries, &c. of Officers of the House of Commons	- - - - -	36	18	6			
Printing Public Accounts	- - - - -	103	7	8			
		4,294	3	1			
TOTAL CIVIL GOVERNMENT	- - - - -				108,483	18	10
ARMY SERVICES (including 27,200 l. 10 s. 2 d. by King's Letters)	- - - - -	268,136	7	1			
ORDNANCE SERVICES	- - - - -	8,124	4	10			
TOTAL MILITARY EXPENDITURE	- - - - -				276,260	11	11
TOTAL EXPENDITURE	- - - - -				398,129	3	1
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1749	- - - - -	-	-	-	202,967	5	8
		£.			601,096	8	9

and Issues from the Exchequer, &c., in the Year ended 25th March 1750.

(The several Sums are converted into British Currency.)

(22 & 23 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures	- - - - -	-	-	-	14,835	6	2
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	35,141	4	3			
Pensions (including 2,724 l. 7 s. 5 d., French Pensioners)	- - - - -	41,441	18	2			
TOTAL Civil List	- - - - -	76,583	2	5			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£.	s.	d.			
To Linen Manufacture	- - - - -	14,750	3	9			
„ Cambric Manufacture	- - - - -	1,421	10	9			
„ Tillage and Navigation	- - - - -	249	4	8			
„ Protestant Schools	- - - - -	2,206	2	9			
		18,627	1	11			
Making up and passing the Vice Treasurer's Accounts	- - - - -	332	6	2			
Extraordinary Payments by King's Letters	- - - - -	4,166	19	9			
Parliamentary Grants:		£.	s.	d.			
Bounty, Linen	- - - - -	4,615	7	8			
„ Hardware Manufacture	- - - - -	184	12	4			
„ Paper Manufacture	- - - - -	184	12	4			
Salaries, &c. of Officers of the House of Commons	- - - - -	1,400	-	-			
		6,384	12	4			
TOTAL CIVIL GOVERNMENT	- - - - -				106,094	2	7
ARMY SERVICES (including 16,856 l. 15 s. 5 d. by King's Letters)	- - - - -	333,025	3	1			
ORDNANCE SERVICES (including 2,499 l. 5 s. 1 d. by King's Letters)	- - - - -	9,767	4	7			
TOTAL MILITARY EXPENDITURE	- - - - -				342,792	7	8
TOTAL EXPENDITURE	- - - - -				463,721	16	5
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2	- - - - -	12,830	15	4			
TOTAL applied to REDUCTION of DEBT	- - - - -				12,830	15	4
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1750	- - - - -	-	-	-	378,329	15	8
		£.			854,882	7	5

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(23 & 24 Geo. II.)**

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1750	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	378,329	15	8
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 17,099 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	577,572	12	1			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	-	-	-	11,233	16	11			
„ (including 1,318 <i>l.</i> 3 <i>s.</i> 1 <i>d.</i> , Duty on Wrought Plate)	-	-	-						
to Tillage, &c.	-	-	-	4,515	8	3			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	1,617	11	1			
							17,366	16	3
Poundage of additional Duties	-	-	-				2,030	15	4
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-				1,744	1	9
Miscellaneous, viz.:									
Casualties	-	-	-	1,309	-	6			
Money paid by Trustees of the Estate of the late John Pratt	-	-	-	212	6	2			
							1,521	6	8
TOTAL NET INCOME	-	-	-						600,236 12 1
							£.		978,566 7 9

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(24 & 25 Geo. II.)**

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1751	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	228,597	2	2
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,886 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	548,357	17	-			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	-	-	-	15,368	3	10			
„ (including 1,232 <i>l.</i> 13 <i>s.</i> 11 <i>d.</i> , Duty on Wrought Plate)	-	-	-						
to Tillage, &c.	-	-	-	5,362	10	5			
Hawkers and Pedlars' Licenses—to Protestant Schools	-	-	-	1,603	16	11			
							22,334	11	2
Poundage of additional Duties	-	-	-				3,545	8	9
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees, less a Repayment of 10 <i>l.</i> 9 <i>s.</i> 4 <i>d.</i>	-	-	-				3,267	12	-
Miscellaneous, viz.:									
Casualties	-	-	-	906	19	9			
Imprest Money repaid	-	-	-	1,514	4	10			
							2,421	4	7
TOTAL NET INCOME	-	-	-						579,926 13 6
							£.		808,523 15 8

and Issues from the Exchequer, &c., in the Year ended 25th March 1751.

(The several Sums are converted into British Currency.)

(23 & 24 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures - - - - -		-	-	-	12,836	15	5
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including							
Extraordinary Payments by Concordatum - - - - -		37,685	13	4			
Pensions (including 1,513 <i>l.</i> 1 <i>s.</i> , French Pensioners) - - - - -		37,748	10	7			
TOTAL Civil List - - - - -		75,434	3	11			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
To Linen Manufacture - - - - -		25,946	17	11			
,, Cambric Manufacture - - - - -		1,289	3	5			
,, Tillage and Navigation - - - - -		6,786	18	5			
,, Protestant Schools - - - - -		1,624	12	4			
Making up and passing the Vice Treasurer's Accounts - - - - -		35,647	12	1			
Extraordinary Payments by King's Letters - - - - -		332	6	2			
Parliamentary Grants:		16,308	3	2			
Bounty, Linen - - - - -		£.	s.	d.			
Salaries, &c. of Officers of the House of Commons - - - - -		2,769	4	7			
Printing Public Accounts - - - - -		221	10	10			
TOTAL CIVIL GOVERNMENT - - - - -		103	7	8	3,094	3	1
ARMY SERVICES (including 24,097 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> by King's Letters) - - - - -		475,940	19	11	130,816	8	5
ORDNANCE SERVICES (including 2,380 <i>l.</i> 6 <i>s.</i> 0 <i>d.</i> by King's Letters) - - - - -		7,144	6	6			
TOTAL MILITARY EXPENDITURE - - - - -					483,085	6	5
TOTAL EXPENDITURE - - - - -					626,738	10	3
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2 (5 per cent.) - - - - -		63,323	1	6			
,, ,, Loan Debentures, per 15 Geo. 2, c. 2 (4 per cent.) - - - - -		59,907	13	10			
TOTAL applied to REDUCTION of DEBT - - - - -					123,230	15	4
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1751 - - - - -		-	-	-	228,597	2	2
		£.			978,566	7	9

and Issues from the Exchequer, &c., in the Year ended 25th March 1752.

(The several Sums are converted into British Currency.)

(24 & 25 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures - - - - -		-	-	-	7,853	6	2
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including							
Extraordinary Payments by Concordatum - - - - -		40,929	9	4			
Pensions (including 1,355 <i>l.</i> 18 <i>s.</i> 5 <i>d.</i> , French Pensioners) - - - - -		39,254	9	10			
TOTAL Civil List - - - - -		80,183	19	2			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
To Linen Manufacture - - - - -		11,704	19	9			
,, Tillage and Navigation - - - - -		4,429	3	4			
,, Protestant Schools - - - - -		1,793	8	4			
Making up and passing the Vice Treasurer's Accounts - - - - -		17,927	11	5			
Extraordinary Payments by King's Letters - - - - -		332	6	2			
Parliamentary Grants:		14,030	5	3			
Bounty, Linen - - - - -		£.	s.	d.			
Bounty, Paper - - - - -		3,692	6	2			
Salaries, &c. of Officers of the House of Commons - - - - -		184	12	4			
Printing Public Accounts - - - - -		1,321	10	9			
Experiments in making Malleable Iron from Pig Metal, with Turf - - - - -		103	7	8			
TOTAL CIVIL GOVERNMENT - - - - -		276	18	5	5,578	15	4
ARMY SERVICES (including 3,258 <i>l.</i> 10 <i>s.</i> by King's Letters) - - - - -		365,389	12	2	118,062	17	4
ORDNANCE SERVICES (including 2,189 <i>l.</i> 18 <i>s.</i> 9 <i>d.</i> by King's Letters) - - - - -		7,388	4	6			
TOTAL MILITARY EXPENDITURE - - - - -					372,777	16	8
TOTAL EXPENDITURE - - - - -					498,684	-	2
Issued to pay off Loan Debentures, per 5 Geo. 2, c. 2 - - - - -		92	6	2			
,, ,, Loan Debentures, per 15 Geo. 2, c. 2 - - - - -		8,215	7	8			
TOTAL applied to REDUCTION of DEBT - - - - -					8,307	13	10
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1752 - - - - -		-	-	-	301,532	1	8
		£.			808,523	15	8

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(25 & 26 Geo. II.)**

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1752	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	301,532	1	8
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,886 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	589,956	3	5			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	-	-	-	11,963	1	6			
” to Cambric Manufacture	-	-	-	544	12	4			
” (including 1,450 <i>l.</i> 18 <i>s.</i> 8 <i>d.</i> , Duty on Wrought Plate)	-	-	-	6,172	18	7			
to Tillage, &c.	-	-	-	1,224	-	-			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-				19,904	12	5
Poundage of additional Duties	-	-	-	-	-	-	3,068	18	4
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-	-	-	-	1,947	17	1
Miscellaneous, viz.:									
Casualties	-	-	-	688	-	7			
Money paid by Trustees of the Estate of the late John Pratt	-	-	-	276	18	5			
Imprest Money repaid	-	-	-	1,087	17	2			
							2,052	16	2
TOTAL NET INCOME	-	-	-	-	-	-			
							616,930	7	5
			</						

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(26 & 27 Geo. II.)**

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1753	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	290,864	-	6
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,886 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	633,184	18	11			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	-	-	-	11,857	14	11			
„ to Cambric	-	-	-	414	13	6			
„ (including 1,196 <i>l.</i> 10 <i>s.</i> 6 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	-	-	-	5,542	8	2			
„ to Lagan Navigation	-	-	-	248	10	4			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	1,256	3	5			
							19,319	10	4
Poundage of additional Duties	-	-	-	-	-	-	1,846	8	1
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-	-	-	-	3,504	12	10
Miscellaneous, viz.:									
Casualties	-	-	-	-	-	-	614	16	2
TOTAL NET INCOME	-	-	-	-	-	-			
							658,470	1	4
OTHER RECEIPTS, viz.:									
From the English Mint, Guineas and Spanish Gold re-coined (<i>see Disburse-</i> <i>ments of 1752-3</i>)	-	-	-	-	-	-	41,456	7	6
							£.	990,790	9 4

and Issues from the Exchequer, &c., in the Year ended 25th March 1753.

(The several Sums are converted into British Currency.)

(25 & 26 Geo. II.)

		£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:							
Interest of Loan Debentures	- - - - -	-	-	-	6,508	7	7
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	41,441	5	6			
Pensions (including 1,217 l. 10 s. 9 d., French Pensioners)	- - - - -	36,005	10	9			
TOTAL Civil List	- - - - -	77,446	16	3			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
To Linen Manufacture	- - - - -	17,129	5	-			
„ Tillage and Navigation	- - - - -	3,015	10	7			
„ Protestant Schools	- - - - -	1,107	13	10			
		21,252	9	5			
Making up and passing the Vice Treasurer's Accounts	- - - - -	332	6	2			
Extraordinary Payments by King's Letters	- - - - -	10,142	1	1			
Parliamentary Grants:							
Bounty, Linen	- - - - -	3,692	6	2			
Officers of the House of Commons	- - - - -	300	-	-			
		3,992	6	2			
TOTAL CIVIL GOVERNMENT	- - - - -				113,165	19	1
ARMY SERVICES (including 2,046 l. 10 s. 5 d. by King's Letters)	- - - - -	349,039	4	-			
ORDNANCE SERVICES (including 4,932 l. 11 s. 5 d. by King's Letters)	- - - - -	9,705	8	10			
TOTAL MILITARY EXPENDITURE	- - - - -				358,744	12	10
TOTAL EXPENDITURE	- - - - -				478,418	19	6
Guineas and Spanish Gold transmitted to the English Mint for re-coining	- - - - -	-	-	-	41,456	7	6
Issued to pay off Loan Debentures, per 15 Geo. 2, c. 2	- - - - -	107,723	1	7			
TOTAL applied to REDUCTION of DEBT	- - - - -				107,723	1	7
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1753	- - - - -	-	-	-	290,864	-	6
		£.			918,462	9	1

and Issues from the Exchequer, &c., in the Year ended 25th March 1754.

(The several Sums are converted into British Currency.)

(26 & 27 Geo. II.)

		£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:							
Interest of Loan Debentures	- - - - -	-	-	-	3,692	10	9
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses including Extraordinary Payments by Concordatum	- - - - -	49,309	10	8			
Pensions (including 1,193 l. 15 s. 7 d., French Pensioners)	- - - - -	36,150	19	9			
TOTAL Civil List	- - - - -	85,460	10	5			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
To Linen Manufacture	- - - - -	11,895	6	3			
„ Cambric Manufacture	- - - - -	867	13	9			
„ Tillage, &c.	- - - - -	6,021	3	2			
„ Lagan Navigation	- - - - -	248	10	4			
„ Protestant Schools	- - - - -	1,384	12	4			
		20,417	5	10			
Making up and passing the Vice Treasurer's Accounts	- - - - -	332	6	2			
Extraordinary Payments by King's Letters (including 2,697 l. 6 s. 8 d., Expense of re-coining Guineas and Spanish Gold, and Deficiency from the Process)	- - - - -	15,535	13	-			
Parliamentary Grants:							
Bounty on Linen	- - - - -	3,692	6	2			
„ Silk Manufacture	- - - - -	461	10	9			
„ Paper	- - - - -	738	9	2			
„ Damask	- - - - -	923	1	6			
„ Delf Ware	- - - - -	923	1	6			
„ Drumglass Colliery	- - - - -	3,692	6	2			
Rebuilding Essex Bridge, Dublin	9,230	15	5				
Wall, South Side of Liffey	- - - - -	9,230	15	5			
					39,201	16	11
TOTAL CIVIL GOVERNMENT	- - - - -				160,947	12	4
ARMY SERVICES (including 17,268 l. 10 s. 6 d. by King's Letters)	- - - - -	397,894	7	7			
ORDNANCE SERVICES (including 533 l. 13 s. 6 d. by King's Letters)	- - - - -	5,657	10	10			
TOTAL MILITARY EXPENDITURE	- - - - -				403,551	18	5
TOTAL EXPENDITURE	- - - - -				568,192	1	6
Issued to Pay off Loan Debentures, per 15 Geo. 2, c. 2	- - - - -	29,261	10	10			
TOTAL applied to REDUCTION of DEBT	- - - - -				29,261	10	10
BALANCES in the Irish Exchequer (including Appropriated Duties) on 25th March 1754	- - - - -	-	-	-	393,336	17	-
		£.			990,790	9	4

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(27 & 28 Geo. II.)**

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1754	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	393,336 17 -
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,886 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i>	- - -	- - -	
NET RECEIPTS of PUBLIC INCOME , deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	- - -	568,100 6 -	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	12,609 4 8		
" to Cambric	415 7 8		
" (including 1,220 <i>l.</i> 16 <i>s.</i> 11 <i>d.</i> , Duty on Wrought Plate)			
to Tillage &c.	5,995 19 10		
to Lagan Navigation	699 13 10		
Hawkers' and Pedlars' Licenses—to Protestant Schools	465 12 9		
		20,185 18 9	
Poundage of additional Duties	- - -	3,145 18 5	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	- - -	576 9 8	
Miscellaneous, viz.:			
Casualties	- - -	628 10 9	
TOTAL NET INCOME	- - -		592,637 3 7
		£.	985,974 - 7

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(28 & 29 Geo. II.)**

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1755	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	384,324 9 7
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,886 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i>	- - -	- - -	
NET RECEIPTS of PUBLIC INCOME , deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents, and other Revenue of Crown Lands, and Taxes under the Management of Excise	- - -	528,219 10 4	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	11,734 - -		
" to Cambric	332 6 2		
" (including 904 <i>l.</i> 10 <i>s.</i> 9 <i>d.</i> , Duty on Wrought Plate) to			
Tillage, &c.	3,813 4 5		
to Lagan Navigation	1,072 3 11		
Hawkers' and Pedlars' Licenses—to Protestant Schools	149 11 8		
		17,101 6 2	
Poundage of additional Duties	- - -	2,030 15 4	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	- - -	45 7 1	
Miscellaneous, viz.:			
Casualties	900 16 4		
Imprest Money repaid	4,036 15 2		
		4,937 11 6	
TOTAL NET INCOME	- - -		552,334 10 5
		£.	936,659 - -

and Issues from the Exchequer, &c., in the Year ended 25th March 1755.

(The several Sums are converted into British Currency.)

(27 & 28 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures	- - - - -	- - -	2,188 11 4
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	39,788 14 2	
Pensions (including 1,252 l. 9 s. 9 d., French Pensioners)	- - - - -	35,089 3 9	
TOTAL Civil List	- - - - -	74,877 17 11	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Funds:		£. s. d.	
To Linnen Manufacture	- - - - -	12,371 2 6	
„ Cambric	- - - - -	468 13 6	
„ Tillage, &c.	- - - - -	6,756 2 11	
„ Lagan Navigation	- - - - -	699 13 10	
		20,295 12 9	
Making up and passing the Vice Treasurer's Accounts	- - - - -	332 6 2	
Extraordinary Payments by King's Letters	- - - - -	21,207 13 -	
Parliamentary Grant: Linnen Bounty	- - - - -	3,692 6 2	
TOTAL CIVIL GOVERNMENT	- - - - -		120,405 16 -
ARMY SERVICES (including 12,958 l. 2 s. 3 d. by King's Letters)	- - - - -	402,125 12 4	
ORDNANCE SERVICES (including 5,096 l. 11 s. 9 d. by King's Letters)	- - - - -	10,260 6 9	
TOTAL MILITARY EXPENDITURE	- - - - -		412,385 19 1
TOTAL EXPENDITURE	- - - - -	- - -	535,280 6 5
Issued to pay off Loan Debentures, per 15 Geo. 2, c. 2, and 19 Geo. 2, c. 3	- - - - -	64,984 12 4	
„ „ Loan Debentures, per 5 Geo. 2, c. 2	- - - - -	1,384 12 3	
TOTAL applied to REDUCTION of DEBT	- - - - -		66,369 4 7
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1755	- - - - -	- - -	384,324 9 7
		£.	985,974 - 7

and Issues from the Exchequer, &c., in the Year ended 25th March 1756.

(The several Sums are converted into British Currency.)

(28 & 29 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures	- - - - -	- - -	143 10 9
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	42,575 13 -	
Pensions (including 1,046 l. 6 s. 10 d., French Pensioners)	- - - - -	37,439 2 4	
TOTAL Civil List	- - - - -	80,014 15 4	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:		£. s. d.	
To Linnen Manufacture	- - - - -	11,895 6 3	
„ Tillage, &c.	- - - - -	1,027 13 10	
„ Lagan Navigation	- - - - -	1,072 4 -	
„ Protestant Schools	- - - - -	496 17 3	
		14,492 1 4	
Making up and passing the Vice Treasurer's Accounts	- - - - -	996 18 6	
Extraordinary Payments by King's Letters	- - - - -	32,569 16 5	
Parliamentary Grants:		£. s. d.	
Bounty Linnen	- - - - -	3,692 6 2	
Salaries, &c. of Officers of House of Commons	- - - - -	1,630 15 5	
Printing Public Accounts	- - - - -	103 7 8	
		5,426 9 3	
TOTAL CIVIL GOVERNMENT	- - - - -		133,500 - 10
ARMY SERVICES (including 27,941 l. 3 s. 10 d. by King's Letters)	- - - - -	365,069 10 -	
ORDNANCE SERVICES (including 9,686 l. 4 s. 9 d. by King's Letters)	- - - - -	15,848 14 6	
TOTAL MILITARY EXPENDITURE	- - - - -		380,918 4 6
TOTAL EXPENDITURE	- - - - -	- - -	514,561 16 1
Issued to pay off Loan Debentures, per 15 Geo. 2, c. 2, and 19 Geo. 2, c. 3	- - - - -	3,784 12 4	
TOTAL applied to REDUCTION of DEBT	- - - - -		3,784 12 4
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1756	- - - - -	- - -	418,312 11 7
		£.	936,659 - -

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(29 & 30 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1756	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	418,312	11	7
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,886 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	482,391	6	8			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	-	-	-	8,307	13	10			
" to Cambric	-	-	-	396	18	6			
" (including 1,050 <i>l.</i> 15 <i>s.</i> 3 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	-	-	-	5,687	17	-			
" to Lagan Navigation	-	-	-	1,393	16	11			
Hawkers' and Pedlars' Licences—to Protestant Schools	-	-	-	1,030	3	1			
Poundage of additional Duties	-	-	-				16,816	9	4
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-				3,230	15	5
Miscellaneous, viz.:							8	5	4
Casualties	-	-	-	788	15	1			
Imprest Money repaid by the Corporation for Inland Navigations, being the Balances on several Grants to them by Parliament and King's Letters (appropriated to Tillage)	-	-	-	40,831	-	4			
							41,622	15	5
TOTAL NET INCOME	-	-	-						544,069 12 2
							£.		962,382 3 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(30 & 31 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1757	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	261,107	11	11
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,886 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	479,122	1	-			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	-	-	-	7,799	1	4			
" to Cambric	-	-	-	212	8	10			
" (including 1,073 <i>l.</i> 15 <i>s.</i> 3 <i>d.</i> Duty on Wrought Plate) to Tillage, &c.	-	-	-	5,012	11	7			
" to Lagan Navigation	-	-	-	415	7	8			
Hawkers' and Pedlars' Licences—to Protestant Schools	-	-	-	871	7	8			
Poundage of additional Duties	-	-	-				14,810	17	1
Miscellaneous, viz.:							3,046	8	1
Casualties	-	-	-	1,095	17	5			
Imprest Money repaid	-	-	-	864	-	-			
							1,959	17	5
TOTAL NET INCOME	-	-	-						498,438 18 7
							£.		759,546 10 6

and Issues from the Exchequer, &c., in the Year ended 25th March 1757.

(The several Sums are converted into British Currency.)

(29 & 30 Geo. II.)

INTEREST OF PUBLIC DEBT, viz.:	£. s. d.	£. s. d.
Interest of Loan Debentures	- - -	374 4 4
CIVIL GOVERNMENT, viz.:		
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including		
Extraordinary Payments by Concordatum	47,518 - 7	
Pensions (including 963 l. 3 s. 6 d., French Pensioners)	42,806 5 2	
TOTAL Civil List	90,324 5 9	
Other Civil Expenditure, viz.:		
Out of Special Appropriated Duties:	£. s. d.	
To Linen	8,088 16 3	
„ Cambric	555 4 8	
„ Tillage, &c.	7,772 12 -	
„ Lagan Navigation	1,393 16 11	
Making up and passing the Vice Treasurer's Accounts	17,810 9 10	
Extraordinary Payments by King's Letters	332 6 2	
	56,497 15 -	
Parliamentary Grants:	£. s. d.	
Bounty Linen	3,692 6 2	
Inland Navigations	28,430 15 4	
Essex Bridge, Dublin	1,846 3 1	
Wall, South of Liffey	2,854 17 6	
Rebuilding Churches	923 1 6	
Officers of House of Commons	36 18 6	
	37,784 2 1	
TOTAL CIVIL GOVERNMENT		202,748 18 10
ARMY SERVICES (including 45,340 l. 18 s. 3 d. by King's Letters)	452,622 4 9	
ORDNANCE SERVICES (including 34,305 l. 7 s. by King's Letters)	39,621 10 1	
TOTAL MILITARY EXPENDITURE		492,243 14 10
TOTAL EXPENDITURE		695,366 18 -
Issued to pay off Loan Debentures, per 15 Geo. 2, c. 2, and 19 Geo. 2, c. 3	5,907 13 10	
TOTAL applied to REDUCTION OF DEBT		5,907 13 10
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1757	- - -	261,107 11 11
	£.	962,382 3 9

and Issues from the Exchequer, &c., in the Year ended 25th March 1758.

(The several Sums are converted into British Currency.)

(30 & 31 Geo. II.)

INTEREST OF PUBLIC DEBT, viz.:	£. s. d.	£. s. d.
Interest of Loan Debentures	- - -	20 12 7
CIVIL GOVERNMENT, viz.:		
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including		
Extraordinary Payments by Concordatum	40,942 6 -	
Pensions (including 912 l. 9 s., French Pensioners)	49,278 8 10	
TOTAL Civil List	90,220 14 10	
Other Civil Expenditure, viz.:		
Out of Special Appropriated Duties:	£. s. d.	
To Linen	8,088 16 3	
„ Cambric	424 12 4	
„ Tillage, &c.	31,237 2 9	
„ Lagan Navigation	415 7 8	
„ Protestant Schools	1,846 3 1	
	42,012 2 1	
Making up and passing the Vice Treasurer's Accounts	664 12 4	
Extraordinary Payments by King's Letters (including 11,419 l. 10 s. 2 d. for Corn purchased for the Poor)	27,577 12 8	
Parliamentary Grants:	£. s. d.	
Linen Bounty	4,615 7 8	
Wall, South of Liffey	3,806 10 -	
Officers of House of Commons	786 3 1	
B. Morse, Lying-in-Hospital, Gratuity	1,846 3 1	
	11,054 3 10	
TOTAL CIVIL GOVERNMENT		171,529 5 9
ARMY SERVICES (including 18,368 l. 1 s. 7 d. by King's Letters)	386,645 13 9	
ORDNANCE SERVICES (including 17,947 l. 11 s. 5 d. by King's Letters)	26,402 10 7	
TOTAL MILITARY EXPENDITURE		413,048 4 4
TOTAL EXPENDITURE		584,598 2 8
Issued to pay off Loan Debentures, per 15 Geo. 2, c. 2, and 19 Geo. 2, c. 3	2,953 16 11	
TOTAL applied to REDUCTION OF DEBT		2,953 16 11
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1758	- - -	171,994 10 11
	£.	759,546 10 6

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(31 & 32 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1768	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	171,994	10	11
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,886 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	537,612	15	8			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	9,110	15	5						
" to Cambric	876	18	6						
" (including 1,330 <i>l.</i> 3 <i>s.</i> 1 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	5,725	6	9						
" to Lagan Navigation	646	3	1						
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,285	16	11				17,645	-	8
Poundage of additional Duties	-	-	-	2,076	18	6			
Miscellaneous, viz.:									
Casualties	887	17	7						
Imprest Money repaid (including 15,221 <i>l.</i> 10 <i>s.</i> 9 <i>d.</i> repayment by the Corporation for Inland Navigations, and appropriated to Tillage)	18,180	15	7				19,068	13	2
TOTAL NET INCOME	-	-	-				576,403	8	-
							£.	748,397	18 11

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(32 & 33 Geo. II.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1759	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	40,508	13	8
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	529,810	8	4			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	5,501	10	9						
" to Cambric	1,064	6	4						
" (including 1,214 <i>l.</i> 15 <i>s.</i> 5 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	5,881	16	-						
" to Lagan Navigation	1,200	-	-						
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,049	10	9				14,697	3	10
Miscellaneous, viz.:									
Casualties	561	5	2						
Poundage Fees and Pells Fees	3,263	2	-						
Imprest Money repaid	3,949	5	7				7,773	12	9
TOTAL NET INCOME	-	-	-				552,281	4	11
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures at 4 per cent., per 33 Geo. 2, c. 2 (150,000 <i>l.</i> Irish)	-	-	-	138,461	10	9			
TOTAL raised by CREATION of DEBT	-	-	-				£.	731,251	9 4

and Issues from the Exchequer, &c., in the Year ended 25th March 1759.

(The several Sums are converted into British Currency.)

(31 & 32 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures		-	-	-	85	6	9
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum		50,729	12	2			
Pensions (including 850 l. 2 s. 5 d., French Pensioners)		51,174	14	10			
TOTAL Civil List		101,904	7	-			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£.	s.	d.			
To Linen		8,088	16	3			
,, Cambric		475	16	3			
,, Tillage, &c.		46,627	11	6			
,, Lagan Navigation		646	3	1			
Making up and passing the Vice Treasurer's Accounts		55,838	7	1			
Extraordinary Payments by King's Letters		332	6	2			
Parliamentary Grants:		35,412	6	8			
Bounty, Linen		£.	s.	d.			
Bounty on other Manufactures		1,846	3	1			
Inland Navigations		9,230	15	5			
Piers		19,384	12	3			
Wall, South of Liffey		5,076	18	5			
Protestant Schools		2,569	7	10			
Hospitals		11,076	18	7			
Officers of House of Commons		6,461	10	9			
Printing - ditto - ditto		1,250	15	4			
Repairing Churches		2,669	16	4			
TOTAL CIVIL GOVERNMENT		2,400	-	-	61,966	18	-
ARMY SERVICES (including 36,068 l. 1 s. 8 d. by King's Letters)					424,710	11	2
ORDNANCE SERVICES (including 21,623 l. 13 s. 2 d. by King's Letters)					27,269	17	9
TOTAL MILITARY EXPENDITURE					451,980	8	11
TOTAL EXPENDITURE					707,520	-	7
Issued to pay off Loan Debentures, per 15 Geo. 2, c. 2, and 19 Geo. 2, c. 3					369	4	7
TOTAL applied to REDUCTION of DEBT					369	4	7
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1759					40,508	13	9
					£.	748,397	18 11

and Issues from the Exchequer, &c., in the Year ended 25th March 1760.

(The several Sums are converted into British Currency.)

(32 & 33 Geo. II.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures		-	-	-	Nil.		
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum		44,178	9	7			
Pensions (including 787 l. 11 s. 2 d., French Pensioners)		52,161	17	3			
TOTAL Civil List		96,340	6	10			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:		£.	s.	d.			
To Linen		3,045	4	-			
,, Cambric		1,339	6	5			
,, Tillage, &c.		6,002	14	-			
,, Lagan Navigation		1,200	-	-			
,, Protestant Schools		2,307	13	10			
Making up and passing the Vice Treasurer's Accounts		13,894	18	3			
Extraordinary Payments by King's Letters		996	18	6			
Parliamentary Grants:		8,878	17	3			
Bounty on Linen		£.	s.	d.			
Inland Navigation		3,692	6	2			
Officers of House of Commons, &c.		1,453	12	2			
St. Mark's Church, Dublin		1,153	16	11			
Hospitals		369	4	7			
Family of B. Morse, late Superintendent of Lying-in-Hospital		1,846	3	1			
TOTAL CIVIL GOVERNMENT		923	1	6	9,438	4	5
ARMY SERVICES (including 39,964 l. 3 s. 8 d. by King's Letters)					431,896	11	1
ORDNANCE SERVICES (including 27,628 l. 16 s. by King's Letters)					36,059	5	11
TOTAL MILITARY EXPENDITURE					467,955	17	-
TOTAL EXPENDITURE					597,505	2	3
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1760					133,746	7	1
					£.	731,251	9 4

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(33 & 34 Geo. II. and 1 Geo. III.)** (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties), on 25th March 1760	£. s. d.	£. s. d.	£. s. d.
			133,746 7 1
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>			
NET RECEIPTS of PUBLIC INCOME , deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise		545,006 17 3	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	9,413 14 8		
" to Cambric	996 18 6		
" (including 1,084 <i>l.</i> 9 <i>s.</i> 3 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	5,463 - 7		
" to Lagan Navigation	1,753 16 11		
Hawkers' and Pedlars' Licenses—to Protestant Schools	965 1 10		
		18,592 12 6	
Miscellaneous, viz.:			
Casualties	578 11 4		
Poundage Fees and Pells Fees	6,695 13 6		
Imprest Money repaid	1,068 12 8		
		8,342 17 6	
TOTAL NET INCOME			571,942 7 3
OTHER RECEIPTS , viz.:			
Raised by Loan Debentures at 5 per cent., in part of 300,000 <i>l.</i> (Irish), per Act 1 Geo. 3, c. 2 (150,000 <i>l.</i> Irish)		138,461 10 9	
TOTAL raised by CREATION of DEBT			138,461 10 9
			£. 844,150 5 1

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(1 & 2 Geo. III.)** (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1761	£. s. d.	£. s. d.	£. s. d.
			69,933 3 10
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>			
NET RECEIPTS of PUBLIC INCOME , deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise		658,038 11 4	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	1,504 6 2		
" to Cambric	1,560 - -		
" (including 1,308 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	6,122 18 11		
" to Lagan Navigation	1,107 13 10		
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,446 6 11		
		24,741 5 10	
Miscellaneous, viz.:			
Casualties	618 - 9		
Poundage Fees and Pells Fees	6,000 - -		
Imprest Money repaid	3,633 16 7		
		10,251 17 4	
TOTAL NET INCOME			693,031 14 6
OTHER RECEIPTS , viz.:			
Raised by Loan Debentures at 5 per cent., in further part of 300,000 <i>l.</i> (Irish), per Act 1 Geo. 3, c. 2. The remaining 100,000 <i>l.</i> was not raised		46,153 16 11	
TOTAL raised by CREATION of DEBT			46,153 16 11
			£. 809,118 15 3

and Issues from the Exchequer, &c., in the Year ended 25th March 1761.

(The several Sums are converted into British Currency.) (33 & 34 Geo. II. and 1 Geo. III).

INTEREST, &c., of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures	- - - - -	- - -	4,781 13 11
CIVIL GOVERNMENT, viz.:			
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	53,874 4 4	
Pensions (including 390 l. 10 s. 10 d., French Pensioners)	- - - - -	48,485 19 -	
TOTAL Civil List	- - - - -	102,360 3 4	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:	£. s. d.		
To Linen	7,613 - -		
„ Cambric	889 7 1		
„ Tillage, &c.	7,534 2 4		
„ Lagan Navigation	1,753 16 11		
„ Protestant Schools	1,038 9 8		
		18,828 16 -	
Making up and passing the Vice Treasurer's Accounts	- - - - -	664 12 4	
Extraordinary Payments by King's Letters (including 5,216 l. 5 s. 3 d., Expenses and Losses sustained in Belfast and Carrickfergus by French Invasion)	- - - - -	27,246 17 9	
Parliamentary Grants:	£. s. d.		
Bounty on Linen	3,692 6 2	Advertisements in "Dublin Gazette"	230 15 5
Inland Navigations	23,931 - 1	Repairs of Churches	1,846 3 1
Harbours, Piers, and Bridges	6,504 7 2	Protestant Schools	3,692 6 2
Wall South of Liffey	2,760 4 7	Hospitals	923 1 6
Officers of House of Commons, and others	1,724 18 6	Cork Workhouse	1,384 12 4
		46,698 15 -	
TOTAL CIVIL GOVERNMENT	- - - - -		195,799 4 5
ARMY SERVICES (including 24,012 l. 14 s. 10 d. by King's Letters)	- - - - -	524,182 3 3	
ORDNANCE SERVICES (including 33,487 l. 4 s. 3 d. by King's Letters)	- - - - -	49,177 1 3	
TOTAL MILITARY EXPENDITURE	- - - - -		573,359 4 6
TOTAL EXPENDITURE	- - - - -		773,940 2 10
Issued to pay off Loan Debentures, per 15 Geo. 2, c. 2, and 19 Geo. 2, c. 3	- - - - -	276 18 5	
TOTAL applied to REDUCTION OF DEBT	- - - - -		276 18 5
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1761	- - - - -		69,933 3 10
		£.	844,150 5 1

and Issues from the Exchequer, &c., in the Year ended 25th March 1762.

(The several Sums are converted into British Currency.)

(1 & 2 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures	- - - - -	- - -	14,846 10 9
CIVIL GOVERNMENT, viz.:			
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	52,882 - 9	
Pensions (including 1,177 l. 19 s. 11 d., French Pensioners)	- - - - -	67,057 7 2	
TOTAL Civil List	- - - - -	119,939 7 11	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:	£. s. d.		
To Linen	4,758 2 5		
„ Cambric	1,609 4 -		
„ Tillage, &c.	4,398 19 1		
„ Lagan Navigation	1,107 13 10		
„ Protestant Schools	1,384 12 4		
		13,258 11 8	
Making up and passing the Vice Treasurer's Accounts	- - - - -	332 6 2	
Extraordinary Payments by King's Letters	- - - - -	7,044 9 3	
Parliamentary Grants:	£. s. d.		
Bounty on Linen	3,692 6 2	Printing Accounts and Journals	2,719 4 7
Inland Navigations	2,062 13 -	Repairs of Churches	923 1 7
Harbours, Piers, and Bridges	1,503 6 7	Protestant Schools	11,076 18 5
Wall, South of Liffey	1,846 3 1	Mill and Granaries, County Meath	1,846 3 1
Essex Bridge, Dublin	461 10 9		
Officers of House of Commons, and others	1,940 - -		
		28,371 7 4	
TOTAL CIVIL GOVERNMENT	- - - - -		168,946 2 4
ARMY SERVICES (including 9,398 l. 16 s. 7 d. by King's Letters)	- - - - -	498,151 11 2	
ORDNANCE SERVICES (including 18,957 l. 13 s. 11 d. by King's Letters)	- - - - -	33,580 13 9	
TOTAL MILITARY EXPENDITURE	- - - - -		531,732 4 11
TOTAL EXPENDITURE	- - - - -		715,524 18 -
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1762	- - - - -		93,593 17 3
		£.	809,118 15 3

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(2 & 3 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1762	-	-	-	-	-	-	93,593	17	3
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>	-	-	-	-	-	-	-	-	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the management of Excise	-	-	-	655,018	15	5			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	14,355	7	-						
„ to Cambric	1,218	9	3						
„ (including 1,347 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> Duty on Wrought Plate) to Tillage, &c.	6,893	1	10						
„ to Lagan Navigation	1,715	16	5						
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,324	12	4	25,507	6	10			
Miscellaneous, viz.:									
Casualties	1,335	9	7						
Poundage Fees and Pells Fees	5,169	4	7	6,504	14	2			
TOTAL NET INCOME	-	-	-				687,030	16	5
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures at 5 per cent., in part of 400,000 <i>l.</i> (Irish), per Act 1 Geo. 3, c. 5 (200,000 <i>l.</i> Irish)	-	-	-	184,615	7	8			
TOTAL raised by CREATION of DEBT	-	-	-				184,615	7	8
				£.			965,240	1	4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(3 & 4 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1763	-	-	-	-	-	-	57,138	7	
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>	-	-	-	-	-	-	-	-	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the management of Excise	-	-	-	674,602	5	6			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	12,756	18	5						
„ to Cambric	1,356	18	6						
„ (including 1,597 <i>l.</i> 16 <i>s.</i> 11 <i>d.</i> Duty on Wrought Plate) to Tillage, &c.	5,693	15	3						
„ to Lagan Navigation	692	6	2						
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,133	16	5	21,633	14	5			
Miscellaneous, viz.:									
Casualties	1,288	6	11						
Poundage Fees and Pells Fees	6,783	9	6						
Imprest Money repaid	841	9	5	8,913	5	10			
TOTAL NET INCOME	-	-	-				705,149	6	
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures at 5 per cent., to commence interest at Lady-Day 1764, in further part of 400,000 <i>l.</i> (Irish), per Act 1 Geo. 3, c. 5	-	-	-	92,307	13	10			
TOTAL raised by CREATION of DEBT	-	-	-				92,307	13	
				£.			854,595	7	

into and Issues from the Exchequer, &c., in the Year ended 25th March 1763.

(The several Sums are converted into British Currency.)

(2 & 3 Geo. III.)

INTEREST, &c., of PUBLIC DEBT, viz.:				£. s. d.			£. s. d.			
Interest of Loan Debentures - - - - -				-	-	-	-	-	17,367 12 3	
CIVIL GOVERNMENT, viz.:										
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -				-	-	-	59,945	11 1		
Pensions (including 796 l. 9 s. 11 d., French Pensioners) - - - - -				-	-	-	62,405	- 3		
TOTAL Civil List - - - - -				-	-	-	122,350	11 4		
Other Civil Expenditure, viz.:										
Out of Special Appropriated Duties:				£. s. d.						
To Linen - - - - -				-	-	-	26,645	10 4		
,, Cambric - - - - -				-	-	-	1,403	1 6		
,, Tillage, &c. - - - - -				-	-	-	9,143	9 8		
,, Lagan Navigation - - - - -				-	-	-	1,715	16 6		
,, Protestant Schools - - - - -				-	-	-	1,395	11 7		
Making up and passing the Vice Treasurer's Accounts - - - - -				-	-	-	40,303	9 7		
Extraordinary Payments by King's Letters - - - - -				-	-	-	664	12 4		
				-	-	-	32,043	17 4		
Parliamentary Grants:				£. s. d.						
Bounty on Linen - - - - -				-	-	3,692 6 2	Hospitals - - - - -	-	-	6,694 3 1
Inland Navigations - - - - -				-	-	32,091 3 11	Dublin Society for Encouragement of Agriculture, &c. - - - - -	-	-	11,076 18 6
Harbours, Piers, and Bridges - - - - -				-	-	14,169 12 9	Family of Dr. Morse, late of the Lying-in Hospital - - - - -	-	-	923 1 6
Wall, South side of Liffey - - - - -				-	-	4,615 7 8	Public Coal Yards - - - - -	-	-	1,514 1 10
Officers of House of Commons and others - - - - -				-	-	2,076 18 6				
Repairs of Churches - - - - -				-	-	923 1 6				
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-	-	-	273,139 6 -	
ARMY SERVICES (including 24,096 l. 5 s. 6 d. by King's Letters) - - - - -				-	-	-	573,443	19 9		
ORDNANCE SERVICES (including 28,182 l. 17 s. 5 d. by King's Letters) - - - - -				-	-	-	39,535	7 11		
TOTAL MILITARY EXPENDITURE - - - - -				-	-	-	612,979	7 8		
TOTAL EXPENDITURE - - - - -				-	-	-	903,486	5 11		
Amount issued to pay off Debt:										
Loan Debentures, per 15 Geo. 2, c. 2, and 19 Geo. 2, c. 3 - - - - -				-	-	-	-	-	4,615 7 8	
BALANCES in the Irish Exchequer (including Special Appropriated Duties), on 25th March 1763 - - - - -				-	-	-	-	-	57,138 7 9	
				-	-	-	£.	-	965,240 1 4	

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(4 & 5 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including special Appropriated Duties) on 25th March 1764	£. s. d.	£. s. d.	£. s. d.
			199,903 16 6
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 l. 18 s. 3d.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents, and other Revenue of Crown Lands, and Taxes under the management of Excise	- - -	726,591 2 1	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	15,494 - 9		
„ to Cambric	1,291 19 -		
„ (including 1,711 l. 7 s. 8 d. Duty on Wrought Plate) to Tillage, &c.	8,440 8 9		
„ to Lagan Navigation	784 12 4		
Hawkers' and Pedlars' Licenses; to Protestant Schools	1,497 14 11		
		27,508 15 9	
Miscellaneous, viz.:			
Casualties	1,245 13 1		
Poundage Fees and Pells Fees	3,876 18 6		
Imprest Money repaid	2,431 13 10		
Public Coal Yards	559 10 1		
		8,113 15 6	
TOTAL NET INCOME	- - -		762,213 13 4
		£.	962,117 9 10

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(5 & 6 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1765	£. s. d.	£. s. d.	£. s. d.
			124,150 19 3
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 l. 18 s. 3d.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents, and other Revenue of Crown Lands, and Taxes under the management of Excise	- - -	734,618 7 -	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	16,679 13 8		
„ to Cambric	1,061 10 9		
„ (including 1,525 l. 16 s. 11 d. Duty on Wrought Plate) to Tillage, &c.	7,202 19 -		
Hawkers' and Pedlars' Licenses; to Protestant Schools	1,212 14 8		
		26,156 18 1	
Miscellaneous, viz.:			
Casualties	953 5 3		
Poundage Fees and Pells Fees	5,706 10 4		
Imprest Money repaid	387 16 10		
Public Coal Yards	126 4 3		
		7,173 16 8	
TOTAL NET INCOME	- - -		767,949 1 9
		£.	892,100 1 -

into and Issues from the Exchequer, &c., in the Year ended 25th March 1765.

(The several Sums are converted into British Currency.)

(4 & 5 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures	- - - - -	- - -	47,166 13 -
CIVIL GOVERNMENT, viz.:			
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	60,110 8 10	
Pensions (including 833 l. 9 s. 2 d., French Pensioners)	- - - - -	74,338 13 7	
TOTAL Civil List	- - - - -	134,449 2 5	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:	£. s. d.		
To Linnen	16,653 9 -		
„ Cambrie	433 16 11		
„ Tillage, &c.	7,760 1 3		
„ Lagan Navigation	784 12 3		
„ Protestant Schools	1,569 4 7		
Making up and Passing the Vice Treasurer's Accounts	- - - - -	27,201 4 -	
Extraordinary Payments by King's Letters	- - - - -	720 - -	
		12,038 11 6	
Parliamentary Grants:	£. s. d.	£. s. d.	
Bounty on Linnen	3,692 6 2	Wall, South of Liffey	3,692 6 2
Inland Navigations	14,645 - 10	Family of the late Dr. Morse,	
Harbours, Piers, and Bridges	7,846 3 1	formerly Superintendent of	
Officers of House of Commons	184 12 4	the Lying-in Hospital	461 10 9
Printing Public Accounts and		Dublin Society for Encourage-	
Commons Journals	6,138 14 2	ment of Agriculture, Arts,	
Hospitals	3,423 16 6	and Manufactures	9,230 15 5
Public Coal Yards	1,507 6 10	Dublin Improvements	184 12 4
Repairs to Churches	1,018 4 9	Damage done by Mobs	738 9 3
TOTAL CIVIL GOVERNMENT	- - - - -		52,763 18 7
			227,172 16 6
ARMY SERVICES (including 24,225 l. 0 s. 7 d. by King's Letters)	- - - - -	507,724 - 3	
ORDNANCE SERVICES (including 1,266 l. 1 s. 3 d. by King's Letters)	- - - - -	22,718 8 7	
TOTAL MILITARY EXPENDITURE	- - - - -		530,442 8 10
TOTAL EXPENDITURE	- - - - -		804,781 18 4
Issued to Pay off Loan Debentures, per 1 Geo. 3, c. 5	- - - - -	30,415 7 8	
TOTAL applied to REDUCTION of DEBT	- - - - -		30,415 7 8
Advance to Lord Longford, to enable him to lay in a Store of Corn in the Granaries he has erected for the use of the Public, to be distributed to the Poor in time of scarcity	- - - - -		2,769 4 7
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1765	- - - - -		124,150 19 3
		£.	962,117 9 10

into and Issues from the Exchequer, &c., in the Year ended 25th March 1766.

(The several Sums are converted into British Currency.)

(5 & 6 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures	- - - - -	- - -	24,756 16 2
CIVIL GOVERNMENT, viz.:			
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	76,493 2 7	
Pensions (including 814 l. 14 s. 7 d., French Pensioners)	- - - - -	58,187 3 2	
TOTAL Civil List	- - - - -	134,680 5 9	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:	£. s. d.		
To Linnen	16,653 9 -		
„ Cambrie	2,045 19 11		
„ Tillage and Navigation	8,388 5 2		
„ Protestant Schools	1,200 - -		
Making up and passing the Vice Treasurer's Accounts	- - - - -	28,287 14 1	
Extraordinary Payments by King's Letters	- - - - -	900 - -	
		15,525 15 2	
Parliamentary Grants:	£. s. d.	£. s. d.	
Bounty on Linnen	2,769 4 7	Printing Public Accounts	103 7 8
Inland Navigations	2,681 3 10	Hospitals	4,615 7 8
Harbours, Piers, and Bridges	3,120 17 1	Public Coal Yards	371 6 6
Mumterkenny Colliery	1,846 3 1	Repairs to Churches	827 18 4
Officers of House of Commons	2,773 16 11	Protestant Schools	3,806 10 1
TOTAL CIVIL GOVERNMENT	- - - - -		22,915 15 9
			202,309 10 9
ARMY SERVICES (including 11,249 l. 8 s. 2 d. by King's Letters)	- - - - -	476,073 1 3	
ORDNANCE SERVICES (including 8,309 l. 14 s. 10 d. ditto)	- - - - -	29,755 14 9	
TOTAL MILITARY EXPENDITURE	- - - - -		505,828 16 -
TOTAL EXPENDITURE	- - - - -		732,895 2 11
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5	- - - - -	17,400 - -	
TOTAL applied to REDUCTION of DEBT	- - - - -		17,400 - -
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1766	- - - - -		141,804 18 1
		£.	892,100 1 -

NET PUBLIC INCOME and EXPENDITURE of Ireland, and of other Receipts into
(6 & 7 Geo. III.) (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1766	£. s. d.	£. s. d.	£. s. d.
			141,804 18 1
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 l. 18 s. 3 d.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise		679,249 19 3	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	11,544 11		
„ to Cambric	1,033 16 11		
„ (including 1,344 l. Duty on Wrought Plate) to Tillage, &c.	6,505 19 9		
„ to Lagan Navigation	1,886 1 8		
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,197 4 9		
		21,667 4 -	
Miscellaneous, viz.:			
Casualties	927 6 10		
Poundage Fees and Pells Fees	6,738 9 2		
Imprest Money repaid	3,478 11 11		
Public Coal Yards	205 2 5		
		11,349 10 4	
TOTAL NET INCOME			712,266 13 7
OTHER RECEIPTS, viz.:			
Raised by Loan Debentures at 4 per cent., Interest to commence at Michaelmas 1767, per Act 5 Geo. 3, c. 2 (100,000 l. Irish)		92,307 13 10	
TOTAL raised by CREATION OF DEBT			92,307 13 10
		£.	946,379 5 6

NET PUBLIC INCOME and EXPENDITURE of Ireland, and of other Receipts into
(7 & 8 Geo. III.) (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1767	£. s. d.	£. s. d.	£. s. d.
			100,026 3 4
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 l. 18 s. 3 d.			
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise		682,749 11	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	9,529 16 10		
„ to Cambric	1,215 18 9		
„ (including 1,518 l. 9 s. 3 d. Duty on Wrought Plate) to Tillage, &c.	7,625 13 1		
„ to Lagan Navigation	594 14 10		
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,179 2 4		
		20,145 5 10	
Miscellaneous, viz.:			
Casualties	1,323 6 2		
Poundage Fees and Pells Fees	5,364 8 7		
Public Coal Yards	864 6 8		
		7,552 1 5	
TOTAL NET INCOME			710,446 8 2
		£.	810,472 11 6

and Issues from the Exchequer, &c., in the Year ended 25th March 1767.

(The several Sums are converted into British Currency.)

(6 & 7 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures - - - - -		- - -	22,026 5 5
CIVIL GOVERNMENT, viz.:			
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum		68,507 8 8	
Pensions (including 748 l. 19 s. 3 d. French Pensioners) - - - - -		73,475 18 11	
TOTAL Civil List - - - - -		141,983 7 7	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:		£. s. d.	
To Linen - - - - -		9,992 1 5	
" Cambric - - - - -		1,141 19 -	
" Tillage and Navigation - - - - -		7,649 12 -	
" Lagan Navigation - - - - -		1,386 1 7	
" Protestant Schools - - - - -		1,236 18 6	
Making up and passing the Vice Treasurer's Accounts - - - - -		21,406 12 6	
Extraordinary Payments by King's Letters - - - - -		881 10 9	
Parliamentary Grants:		£. s. d.	
Bounty on Linen - - - - -		5,538 9 3	
Inland Navigations - - - - -		24,229 16 11	
Harbours, Piers, and Bridges - - - - -		16,933 3 5	
Officers of the House of Commons - - - - -		3,830 15 5	
Printing Journals - - - - -		2,307 13 10	
Hospitals - - - - -		7,223 8 1	
Public Coal Yards - - - - -		1,216 5 9	
Repairs to Churches - - - - -		439 7 8	
Protestant Schools - - - - -		7,270 8 5	
Ballast Office Wall, Dublin - - - - -		3,692 6 2	
Dublin Improvements - - - - -		313 16 11	
Dublin Society, for Premiums - - - - -		9,230 15 5	
Premiums on Corn preserved on Stands in the open air, four feet from the ground - - - - -		1,644 18 6	
TOTAL CIVIL GOVERNMENT - - - - -		283,544 2 4	
ARMY SERVICES (including 47,533 l. 1 s. 3 d. by King's Letters) - - - - -		508,402 9 7	
ORDNANCE SERVICES (including 4,921 l. 5 s. 6 d. by King's Letters) - - - - -		22,457 3 4	
TOTAL MILITARY EXPENDITURE - - - - -		530,859 12 11	
TOTAL EXPENDITURE - - - - -		836,430 - 8	
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5 - - - - -		9,923 1 6	
TOTAL applied to REDUCTION of DEBT - - - - -		9,923 1 6	
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1767 - - - - -		100,026 3 4	
		£. 946,379 5 6	

and Issues from the Exchequer, &c., in the Year ended 25th March 1768.

(The several Sums are converted into British Currency.)

(7 & 8 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures - - - - -		- - -	20,596 12 4
CIVIL GOVERNMENT, viz.:			
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum		56,173 13 4	
Pensions (including 748 l. 19 s. 3 d. French Pensioners) - - - - -		78,208 11 10	
TOTAL Civil List - - - - -		134,382 5 2	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:		£. s. d.	
To Linen - - - - -		11,514 13 4	
" Cambric - - - - -		627 13 10	
" Tillage and Navigation - - - - -		7,720 16 10	
" Lagan Navigation - - - - -		594 14 9	
" Protestant Schools - - - - -		560 15 5	
Making up and passing the Vice Treasurer's Accounts - - - - -		21,018 14 2	
Extraordinary Payments by King's Letters - - - - -		881 10 9	
Parliamentary Grants:		£. s. d.	
Bounty on Linen - - - - -		2,769 4 7	
Harbours, Piers, and Bridges - - - - -		2,397 1 -	
Dublin Improvements - - - - -		830 15 5	
Officers of the House of Commons - - - - -		5,427 13 10	
Hospitals - - - - -		3,747 - 6	
Protestant Schools - - - - -		2,854 17 6	
Public Coal Yards, Dublin and Cork - - - - -		1,153 4 4	
Surgeon, Newgate Gaol - - - - -		184 12 4	
Premiums for preserving Corn on Stands - - - - -		3,221 10 9	
Cork Shopkeepers, — Loss from destruction of Dublin Manufactures by a Mob - - - - -		590 15 5	
TOTAL CIVIL GOVERNMENT - - - - -		186,226 8 8	
ARMY SERVICES (including 32,867 l. 11 s. 2 d. by King's Letters) - - - - -		450,045 7 11	
ORDNANCE SERVICES (including 6,475 l. 15 s. 1 d. by King's Letters) - - - - -		22,510 11 11	
TOTAL MILITARY EXPENDITURE - - - - -		472,555 19 10	
TOTAL EXPENDITURE - - - - -		679,379 - 10	
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5 - - - - -		9,461 10 10	
TOTAL applied to REDUCTION of DEBT - - - - -		9,461 10 10	
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1768 - - - - -		121,631 19 10	
		£. 810,472 11 6	

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(8 & 9 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1768	£.	s.	d.	£.	s.	d.	£.	s.	d.
							121,631	19	10
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice-Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the management of Excise	-	-	-	737,003	9	2			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	2,395	14	7						
„ (including 1,687 <i>l.</i> 4 <i>s.</i> 11 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	7,290	8	-						
„ to Lagan Navigation	969	4	7						
Hawkers' and Pedlars' Licenses; to Protestant Schools	1,821	3	8	12,476	10	10			
4 <i>s.</i> Tax on Salaries, Pensions, &c., of Absentees	-	-	-	15,470	15	-			
Miscellaneous, viz.:									
Casualties	1,024	18	9						
Public Coal Yards	1,048	9	8						
Poundage Fees and Pells Fees	3,644	18	5						
Imprest Money repaid	353	19	3	6,072	6	1			
TOTAL NET INCOME	-	-	-				771,023	1	1
				£.			892,655	-	11

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(9 & 10 Geo III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1769	£.	s.	d.	£.	s.	d.	£.	s.	d.
							36,975	-	6
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice-Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the management of Excise	-	-	-	685,071	10	6			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	1,694	15	7						
„ (including 1,503 <i>l.</i> 2 <i>s.</i> 1 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	7,207	18	10						
„ to Cambric	9	4	7						
„ to Lagan Navigation	415	7	8						
Hawkers' and Pedlars' Licenses; to Protestant Schools	1,262	5	2	10,589	11	10			
4 <i>s.</i> Tax on Salaries, Pensions, &c., of Absentees (less 3,535 <i>l.</i> 4 <i>s.</i> 1 <i>d.</i> repayments)	-	-	-	11,279	6	4			
Miscellaneous, viz.:									
Casualties	1,117	4	10						
Public Coal Yards	706	15	1						
Poundage Fees and Pells Fees	1,513	-	4						
Imprest Money repaid	4,748	13	5						
From Great Britain, for Army purposes	6,044	9	-	14,130	2	8			
TOTAL NET INCOME	-	-	-				721,070	11	4
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures, in part of 100,000 <i>l.</i> (Irish), authorised by 7 Geo. 3, c. 2; no further part was raised; interest at $3\frac{1}{4}$ per cent., to commence on 1st May 1769 (30,000 <i>l.</i> , Irish)	-	-	-	27,692	6	2			
Raised by ditto, in part of 100,000 <i>l.</i> (Irish), at 4 per cent., per 9 Geo. 3, c. 2; interest to commence on 24th June 1770 (50,000 <i>l.</i> , Irish)	-	-	-	46,153	16	11			
TOTAL raised by CREATION of DEBT	-	-	-				73,846	3	1
				£.			831,891	14	11

into and Issues from the Exchequer, &c., in the Year ended 25th March 1769.

(The several Sums are converted into British Currency.)

(8 & 9 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
Interest of Loan Debentures				-	-	-	-	-	25,236 16 5
CIVIL GOVERNMENT, viz.:									
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum				-	-	-	71,983	18	9
Pensions (including 734 l. 5 s. 6 d. French Pensioners)				-	-	-	77,462	4	-
TOTAL Civil List				-	-	-	149,446	2	9
Other Civil Expenditure, viz.:									
Out of Special Appropriated Duties:				£.	s.	d.			
To Linen				-	-	1,903	5	-	
" Cambric				-	-	787	12	8	
" Tillage and Navigation				-	-	7,677	13	8	
" Lagan Navigation				-	-	969	4	7	
" Protestant Schools				-	-	2,392	3	11	
							13,729	19	10
Making up and passing the Vice Treasurer's Accounts				-	-	-	1,080	-	-
Extraordinary Payments by King's Letters				-	-	-	12,065	16	11
Parliamentary Grants:				£.	s.	d.	£.	s.	d.
Bounty on Linen				13,846	1	6	2,306	15	5
Inland Navigations				19,852	11	3	15,314	9	8
Harbours, Piers, and Bridges				7,305	5	6	8,222	-	11
Dublin Improvements				14,375	11	-	3,219	13	10
Cork ditto				1,384	12	4			
Ballast Office Wall, Dublin				4,615	7	8			
Dublin Society, for Premiums				9,230	15	5			
Officers of the House of Commons				876	18	6			
							106,214	14	11
Printing Journals				-	-	-	461	10	9
Hospitals				-	-	-	646	3	1
Protestant Schools				-	-	-	1,044	11	11
Repairs of Churches				-	-	-	3,512	6	2
Building Academy for Painting, &c.				-	-	-			
New Process of Tanning				-	-	-			
Coal Yards				-	-	-			
Preserving Corn on Stands				-	-	-			
TOTAL CIVIL GOVERNMENT				-	-	-			282,536 14 5
ARMY SERVICES (including 35,772 l. by King's Letters)				-	-	-	490,951	2	3
ORDNANCE SERVICES (including 10,315 l. 1 s. 10 d., by King's Letters)				-	-	-	26,263	1	3
TOTAL MILITARY EXPENDITURE				-	-	-			517,214 3 6
TOTAL EXPENDITURE				-	-	-	-	-	824,987 14 4
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5				-	-	-	30,692	6	1
TOTAL applied to REDUCTION of DEBT				-	-	-			30,692 6 1
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1769				-	-	-	-	-	36,975 - 6
							£.		892,655 - 11

into and Issues from the Exchequer, &c., in the Year ended 25th March 1770.

(The several Sums are converted into British Currency.)

(9 & 10 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.
Interest of Loan Debentures - - - - -				-	-	-	25,025	2	-
CIVIL GOVERNMENT, viz.:									
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum				61,469	19	6			
Pensions (including 662 l. 5 s. 11 d., French Pensioners)				76,910	6	2			
TOTAL Civil List - - - - -				138,380	5	8			
Other Civil Expenditure, viz.:									
Out of Special Appropriated Duties:				£.	s.	d.			
To Linen - - - - -				2,045	19	11			
" Cambric - - - - -				9	4	7			
" Tillage and Navigation - - - - -				6,830	11	7			
" Lagan Navigation - - - - -				415	7	9			
" Protestant Schools - - - - -				1,153	16	11			
				10,455	-	9			
Making up and passing the Vice Treasurer's Accounts - - - - -				720	-	-			
Extraordinary Payments by King's Letters - - - - -				3,063	15	2			
Parliamentary Grants:				£.	s.	d.	£.	s.	d.
Bounty on Linen - - - - -				12,923	2	10	8,186	5	3
Inland Navigations - - - - -				1,059	16	2	3,806	10	1
Dublin Improvements - - - - -				553	16	11	1,443	3	2
Officers of House of Commons - - - - -				5,612	6	2	4,508	6	2
Printing Public Accounts - - - - -				103	7	8	685	3	5
Hospitals - - - - -				-	-	-	-	-	-
Protestant Schools - - - - -				-	-	-	-	-	-
Public Coal Yards - - - - -				-	-	-	-	-	-
Preserving Corn on Stands - - - - -				-	-	-	-	-	-
Repairing Churches - - - - -				-	-	-	-	-	-
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-	191,500	19	5
ARMY SERVICES (including 19,607 l. 19 s. 2 d. by King's Letters) - - - - -				-	-	-	459,539	8	2
ORDNANCE SERVICES (including 9,332 l. 19 s. 6 d. by King's Letters) - - - - -				-	-	-	22,004	12	8
TOTAL MILITARY EXPENDITURE - - - - -				-	-	-	481,544	-	10
TOTAL EXPENDITURE - - - - -				-	-	-	698,070	2	3
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5 - - - - -				-	-	-	15,230	15	5
TOTAL applied to REDUCTION of DEBT - - - - -				-	-	-	15,230	15	5
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1770 - - - - -				-	-	-	118,590	17	3
				£.			831,891	14	11

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into (10 & 11 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1770	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	118,590	17	3
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the management of Excise	-	-	-	677,463	7	9			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	-	-	-	860	5	3			
" to Cambric	-	-	-	3	11	2			
" (including 1,473 <i>l.</i> 19 <i>s.</i> 5 <i>d.</i> , Duty on Wrought Plate) to Tillage	-	-	-	7,724	11	8			
" to Lagan Navigation	-	-	-	729	4	8			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	647	1	7			
				9,964	14	4			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-	8,128	11	8			
Miscellaneous, viz.:									
Casualties	-	-	-	593	9	6			
Public Coal Yards	-	-	-	2,194	6	3			
Poundage Fees and Pells Fees	-	-	-	8,827	3	3			
Imprest Money repaid	-	-	-	824	10	9			
				12,439	9	9			
TOTAL NET INCOME	-	-	-				707,996	3	6
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures to complete 100,000 <i>l.</i> (Irish), at 4 per cent., per 9 Geo. 3, c. 2, Interest to commence at Michaelmas 1770 (50,000 <i>l.</i> Irish)	-	-	-	46,153	16	11			
TOTAL raised by CREATION of DEBT	-	-	-				46,153	16	11
							£.		
							872,740	17	8

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into (11 & 12 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 177	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	37,702	4	1
Balance indebted from the Estate of the late John Pratt, formerly Deputy Vice Treasurer, 16,609 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i>									
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c. and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the management of Excise	-	-	-	630,283	17	5			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	-	-	-	1,301	-	9			
" to Cambric	-	-	-	6	5	2			
" (including 1,479 <i>l.</i> 18 <i>s.</i> 8 <i>d.</i> , Duty on Wrought Plate) to Tillage, &c.	-	-	-	7,116	4	10			
" to Lagan Navigation	-	-	-	553	16	11			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	138	10	9			
				9,115	18	5			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-	15,289	9	8			
Miscellaneous, viz.:									
Casualties	-	-	-	1,054	7	9			
Public Coal Yards	-	-	-	755	2	6			
Poundage Fees and Pells Fees	-	-	-	3,215	4	6			
				5,024	14	9			
TOTAL NET INCOME	-	-	-				659,714	-	3
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures, at 4 per cent., Interest to commence at Christmas 1771, in part of 200,000 <i>l.</i> (Irish), per 11 & 12 Geo. 3, c. 2 (100,000 <i>l.</i> Irish)	-	-	-	92,307	13	10			
TOTAL raised by CREATION of DEBT	-	-	-				92,307	13	10
Balance due from the Estate of the late John Pratt, Esq., formerly Deputy Vice Treasurer, and paid by his Representatives to the Board of First Fruits. (See Note to Account for Year to 25th December 1725, p. 262	-	-	-				16,609	18	3
							£.		
							806,333	16	5

and Issues from the Exchequer, &c., in the Year ended 25th March 1771.

(The several Sums are converted into British Currency.)

(10 & 11 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures - - - - -		- - -	4,661 16 -
CIVIL GOVERNMENT, viz.:			
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -		71,347 18 11	
Pensions (including 631 <i>l.</i> 1 <i>s.</i> 11 <i>d.</i> , French Pensioners) - - - - -		66,095 19 9	
TOTAL Civil List - - - - -		137,443 18 8	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:		£. s. d.	
To Linen - - - - -		951 12 5	
„ Tillage and Navigation - - - - -		8,053 14 -	
„ Lagan Navigation - - - - -		729 4 7	
„ Protestant Schools - - - - -		813 12 -	
Making up and passing the Vice Treasurer's Accounts - - - - -		10,548 3 -	
Extraordinary Payments by King's Letters - - - - -		1,080 - -	
Parliamentary Grants:			
Bounty on Linen - - - - -	£. s. d.	£. s. d.	
Inland Navigations - - - - -	12,923 1 6	14,485 17 10	
Officers of House of Commons - - - - -	692 6 2	7,270 8 5	
Printing Journals - - - - -	1,569 4 8	2,946 1 10	
	3,912 6 2	3,367 7 8	
Hospitals - - - - -			47,166 14 3
Protestant Schools - - - - -			
Public Coal Yards - - - - -			
Preserving Corn on Stands - - - - -			
TOTAL CIVIL GOVERNMENT - - - - -			211,394 17 7
ARMY SERVICES (including 73,236 <i>l.</i> 2 <i>s.</i> 7 <i>d.</i> by King's Letters) - - - - -		533,060 19 11	
ORDNANCE SERVICES (including 23,775 <i>l.</i> 2 <i>s.</i> 2 <i>d.</i> by King's Letters) - - - - -		39,428 13 11	
TOTAL MILITARY EXPENDITURE - - - - -			572,489 13 10
TOTAL EXPENDITURE - - - - -			808,546 7 5
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5 - - - - -		26,492 6 2	
TOTAL applied to REDUCTION of DEBT - - - - -			26,492 6 2
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1771 - - -			37,702 4 1
		£.	872,740 17 8

and Issues from the Exchequer, &c., in the Year ended 25th March 1772.

(The several Sums are converted into British Currency.)

(11 & 12 Geo. III.)

INTEREST, &c., of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures - - - - -		- - -	26,198 1 9
CIVIL GOVERNMENT, viz.:			
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum - - - - -		57,316 9 7	
Pensions (including 556 <i>l.</i> 3 <i>s.</i> 1 <i>d.</i> , French Pensioners) - - - - -		58,587 4 11	
TOTAL Civil List - - - - -		115,903 14 6	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:		£. s. d.	
To Linen - - - - -		951 12 6	
„ Tillage, &c. - - - - -		5,737 5 3	
„ Protestant Schools - - - - -		147 15 4	
„ Lagan Navigation - - - - -		553 16 11	
Making up and passing the Vice Treasurer's Accounts - - - - -		7,390 10 -	
Extraordinary Payments by King's Letters - - - - -		720 - -	
Parliamentary Grants:			
Bounty on Linen - - - - -	£. s. d.	£. s. d.	
Inland Navigations - - - - -	12,923 1 6	3,082 9 6	
Dublin Improvements - - - - -	5,090 7 6	4,067 1 7	
Ballast Office Wall - - - - -	1,286 1 6	9,230 15 5	
Harbours, Piers, and Bridges - - - - -	2,463 18 -	461 10 9	
House of Commons, Salaries of Officers, &c. - - - - -	1,707 13 10	J. Walter, Reimbursement for Mills destroyed - - - - -	70,629 2 2
Hospitals - - - - -	4,686 5 7	Board of First Fruits for Building New Churches - - - - -	760 1 3
Protestant Schools - - - - -	4,453 7 5		
	3,806 10 1	16,609 18 3	
TOTAL CIVIL GOVERNMENT - - - - -			207,366 - 10
ARMY SERVICES (including 11,648 <i>l.</i> 9 <i>s.</i> 11 <i>d.</i> by King's Letters) - - - - -		488,977 12 5	
ORDNANCE SERVICES (including 2,229 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> by King's Letters) - - - - -		15,249 8 2	
TOTAL MILITARY EXPENDITURE - - - - -			504,227 - 7
TOTAL EXPENDITURE - - - - -			737,791 3 2
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5 - - - - -		25,800 - -	
TOTAL applied to REDUCTION of DEBT - - - - -			25,800 - -
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1772 - - -			42,742 13 3
		£.	806,333 16 5

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(12 & 13 Geo. III.)**
(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1772	- - -	- - -	42,742 13 3
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	- - -	683,692 3 7	
Special Appropriated Duties:			
Customs, &c.—to Linen	1,477 15 8		
„ (including 1,462 <i>l.</i> 7 <i>s.</i> , Duty on Wrought Plate) to Tillage, &c.	7,844 8 -		
„ to Lagan Navigation	489 4 7		
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,107 9 8		
		10,918 17 11	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	- - -	13,372 14 2	
Miscellaneous, viz.:			
Casualties	978 17 4		
Public Coal Yards	454 1 8		
Poundage Fees and Pells Fees	9,119 14 11		
		10,552 13 11	
TOTAL NET INCOME	- - -		718,536 9 7
OTHER RECEIPTS, viz.:			
Repayment of Advances by Lord Longford, in part of 3,000 <i>l.</i> (Irish) advanced in 1764 for purchasing Corn for the Poor	- - -	- - -	923 1 6
Raised by Loan Debentures at 4 per cent., Interest to commence at Lady-day 1772, to complete 200,000 <i>l.</i> (Irish), per 11 & 12 Geo. 3, c. 2	- - -	92,307 13 10	
TOTAL raised by CREATION of DEBT	- - -		92,307 13 10
		£.	854,509 18 2

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(13 & 14 Geo. III.)**
(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1773	- - -	- - -	44,808 7 5
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	- - -	632,381 7 3	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	396 8 3		
„ (including 1,416 <i>l.</i> 9 <i>s.</i> 9 <i>d.</i> , Duty on Wrought Plate) to Tillage	6,919 14 5		
„ to Lagan Navigation	635 3 10		
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,065 19 7		
		9,017 6 1	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	- - -	11,507 4 6	
Miscellaneous, viz.:			
Casualties	760 4 3		
Public Coal Yards	1,143 6 11		
Poundage Fees and Pells Fees	6,075 16 1		
Imprest Money repaid	1,780 16 9		
		9,760 4 -	
TOTAL NET INCOME	- - -		662,666 1 10
OTHER RECEIPTS, viz.:			
Raised by Tontine Life Annuities, at 6 per cent., per 13 & 14 Geo. 3, c. 5, in part of 265,000 <i>l.</i> (Irish)	- - -	48,923 1 6	
TOTAL raised by CREATION of DEBT	- - -		48,923 1 6
		£.	756,397 10 9

and Issues from the Exchequer, &c., in the Year ended 25th March 1773.

(The several Sums are converted into British Currency.)

(12 & 13 Geo. III.)

		£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:							
Interest of Loan Debentures		-	-	-	31,226	1	9
CIVIL GOVERNMENT, viz.:							
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary							
Payments by Concordatum					81,861	-	8
Pensions (including 635 l. 14 s. 3 d., French Pensioners)					64,410	18	6
TOTAL Civil List					146,271	19	2
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
To Linen					1,888	19	7
,, Cambric					9	16	4
,, Tillage, &c.					9,378	19	7
,, Protestant Schools					1,061	10	9
,, Lagan Navigation					489	4	7
					12,828	10	10
Making up and passing the Vice Treasurer's Accounts					900	-	-
Extraordinary Payments by King's Letters					19,100	11	-
Parliamentary Grants;		£.	s.	d.			
Bounty on Linen		9,692	6	2			
Inland Navigations		2,417	2	7			
Dublin Improvements		3,559	11	6			
Ballast Office Wall		951	12	6			
Harbours, Piers, and Bridges		2,907	13	10			
House of Commons' Officers, Salaries, &c.		3,113	14	4			
TOTAL CIVIL GOVERNMENT							
ARMY SERVICES (including 48,305 l. 2 s. by King's Letters)					503,573	1	3
ORDNANCE SERVICES (including 19,110 l. 5 s. 6 d. by King's Letters)					37,140	12	4
TOTAL MILITARY EXPENDITURE							
TOTAL EXPENDITURE							
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5					2,630	15	4
TOTAL applied to REDUCTION of DEBT							
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1773							
					44,808	7	5
					£.	854,509	18 2

and Issues from the Exchequer, &c., in the Year ended 25th March 1774.

(The several Sums are converted into British Currency.)

(13 & 14 Geo. III.)

		£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:							
Interest of Loan Debentures		-	-	-	32,834	1	6
CIVIL GOVERNMENT, viz.:							
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary							
Payments by Concordatum					72,039	4	-
Pensions (including 679 l. 10 s. 3 d., French Pensioners)					47,446	-	8
TOTAL Civil List					119,485	4	8
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
To Linen					190	6	6
,, Tillage, &c.					5,963	10	3
,, Protestant Schools					1,107	13	10
,, Lagan Navigation					635	3	10
					7,896	14	5
Making up and passing the Vice Treasurer's Accounts					720	-	-
Extraordinary Payments by King's Letters					7,138	5	3
Parliamentary Grants:		£.	s.	d.			
Bounty on Linen		11,076	18	6			
Inland Navigations		536	14	4			
Ballast Office Wall, Dublin		3,663	15	2			
Harbours, Piers, and Bridges		1,569	4	7			
Salaries, &c., Officers of House of Commons		4,246	3	1			
TOTAL CIVIL GOVERNMENT							
ARMY SERVICES (including 11,998 l. 1 s. 11 d. by King's Letters)					438,277	15	6
ORDNANCE SERVICES (including 14,089 l. 18 s. 6 d. by King's Letters)					29,330	15	10
TOTAL MILITARY EXPENDITURE							
TOTAL EXPENDITURE							
Issued to pay off Loan Debentures, per 1 Geo. 3, c. 5					26,584	12	4
TOTAL applied to REDUCTION of DEBT							
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1774							
					57,689	5	7
					£.	756,397	10 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(14 & 15 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1774	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	57,689 5 7
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	- - -	664,132 16 9	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	1,386 19 6		
„ (including 1,440 <i>l.</i> 4 <i>s.</i> 9 <i>d.</i> , Duty on Wrought Plate) to Tillage	6,398 18 1		
„ to Cambric	- 15 7		
„ to Lagan Navigation	1,027 7 8		
Hawkers' and Pedlars' Licenses—to Protestant Schools	1,308 19 -		
Duty on Herrings—to Whale Fishery	2,350 10 4		
		12,473 10 2	
Stamps	- - -	10,984 19 3	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	- - -	16,610 4 7	
Miscellaneous, viz.:			
Casualties	591 13 7		
Public Coal Yards	760 12 4		
Poundage Fees and Pells Fees	12,562 2 5		
Imprest Money repaid	2,794 10 5		
Sale of Barracks	143 1 6		
		16,852 - 3	
TOTAL NET INCOME	- - -		721,053 11 -
OTHER RECEIPTS, viz.:			
Raised by Tontine Life Annuities, to complete 265,000 <i>l.</i> (Irish), at 6 per cent., per 13 & 14 Geo. 3, c. 5	- - -	195,692 6 2	
TOTAL raised by CREATION of DEBT	- - -		195,692 6 2
		£.	974,435 2 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(15 & 16 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1775	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	61,095 - 4
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	- - -	680,687 3 4	
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen	581 10 9		
„ (including 1,270 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i> , Duty on Wrought Plate) to Tillage	5,901 19 1		
„ to Lagan Navigation	598 6 6		
Hawkers' and Pedlars' Licenses—to Protestant Schools	996 18 6		
		8,078 14 10	
Stamps	- - -	8,219 12 1	
4 <i>s.</i> Tax on Salaries, Pensions, &c., of Absentees	- - -	13,047 4 10	
Miscellaneous, viz.:			
Casualties	675 12 4		
Public Coal Yards	487 3 1		
Poundage Fees and Pells Fees	2,120 11 8		
Imprest Money repaid	968 19 3		
		4,252 6 4	
TOTAL NET INCOME	- - -		714,285 1 5
OTHER RECEIPTS, viz.:			
Raised by Tontine Life Annuities, at 6 per cent., from Christmas 1775, per 15 & 16 Geo. 3, c. 2, in part of 175,000 <i>l.</i> (Irish)	- - -	32,307 13 10	
TOTAL raised by CREATION of DEBT	- - -		32,307 13 10
			807,687 15 7

and Issues from the Exchequer, &c., in the Year ended 25th March 1775.

(The several Sums are converted into British Currency.)

(14 & 15 Geo. III.)

INTEREST, &c., of PUBLIC DEBT, viz. :				£.	s.	d.	£.	s.	d.	£.	s.	d.		
Interest of Loan Debentures				-	-	-	-	-	-	31,249	18	7		
Tontine Life Annuities payable in London				-	-	-	-	-	-	11,160	-	-		
Ditto - - ditto - - Dublin				-	-	-	-	-	-	553	16	11		
										11,713	16	11		
CIVIL GOVERNMENT, viz. :												42,963 15 6		
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary										78,826	11	-		
Payments by Concordatum										86,607	3	1		
Pensions (including 196 l. 8 s. 5 d., French Pensioners)														
TOTAL Civil List				-	-	-	-	-	-	165,433	14	1		
Other Civil Expenditure, viz. :														
Out of Special Appropriated Duties :							£.	s.	d.					
To Linen				-	-	-	-	-	-	951	12	6		
„ Tillage				-	-	-	-	-	-	6,635	16	2		
„ Lagan Navigation				-	-	-	-	-	-	1,027	7	8		
„ North West Fisheries				-	-	-	-	-	-	2,350	10	4		
„ Cambric				-	-	-	-	-	-	-	15	7		
„ Protestant Schools				-	-	-	-	-	-	1,310	15	5		
										12,276	17	8		
Making up and passing the Vice Treasurer's Accounts				-	-	-	-	-	-	720	-	-		
Extraordinary Payments by King's Letters				-	-	-	-	-	-	51,650	19	2		
Parliamentary Grants :				£.	s.	d.								
Bounty on Linen				-	-	13,846	3	1	Hospitals	-	-	3,369	4	7
Inland Navigations				-	-	1,384	12	4	Protestant Schools	-	-	6,851	14	1
Ballast Office Wall, Dublin				-	-	1,384	12	4	Public Coal Yards	-	-	1,628	4	7
Harbours, Piers, and Bridges				-	-	2,557	9	10	Preserving Corn on Stands	-	-	6,144	18	5
Dublin Improvements				-	-	1,580	6	2	Dublin Society, for Premiums	-	-	9,088	-	6
Salaries, &c., of House of Commons				-	-	3,738	9	3	Printing Public Accounts	-	-	1,715	8	5
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-					283,370 14 6
ARMY SERVICES (including 15,458 l. 6 s. 8 d. by King's Letters)				-	-	-	-	-	-	560,148	7	7		
ORDNANCE SERVICES (including 9,571 l. 16 s. 6 d. by King's Letters)				-	-	-	-	-	-	25,057	4	10		
TOTAL MILITARY EXPENDITURE				-	-	-	-	-	-					585,205 12 5
TOTAL EXPENDITURE				-	-	-	-	-	-	-	-	-	-	911,540 2 5
Issued to pay off Loan Debentures				-	-	-	-	-	-	1,800	-	-		
TOTAL applied to REDUCTION of DEBT				-	-	-	-	-	-				1,800	- -
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1775				-	-	-	-	-	-	-	-	-	61,095	- 4
										£.			974,435	2 9

and Issues from the Exchequer, &c., in the Year ended 25th March 1776.

(The several Sums are converted into British Currency.)

(15 & 16 Geo. III.)

INTEREST, &c., of PUBLIC DEBT, viz.:					£.	s.	d.	£.	s.	d.	£.	s.	d.		
Interest of Loan Debentures	-	-	-	-	-	-	-	31,321	5	1					
Tontine Life Annuities, payable in London	-	-	-	-	15,994	4	11								
Ditto - - - ditto - - - Dublin	-	-	-	-	1,214	15	5								
								17,209	-	4					
CIVIL GOVERNMENT, viz.:											48,530	5	5		
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary								70,597	18	11					
Payments by Concordatum								72,465	8	7					
Pensions (including 682 l. 10 s. 7 d., French Pensioners)															
TOTAL Civil List								143,063	7	6					
Other Civil Expenditure, viz.:															
Out of Special Appropriated Funds:								£.	s.	d.					
To Linen	-	-	-	-	-	-	951	12	6						
„ Tillage	-	-	-	-	-	-	2,811	16	7						
„ Protestant Schools	-	-	-	-	-	-	830	15	5						
„ Lagan Navigation	-	-	-	-	-	-	598	6	7						
								5,192	11	1					
Making up and passing the Vice Treasurer's Accounts								900	-	-					
Extraordinary Payments by King's Letters								8,234	4	9					
Parliamentary Grants:															
Bounty on Linen	-	-	13,846	3	1	Preserving Corn on Stands	-	5,997	4	7	38,350	-	9		
Hospitals	-	-	3,093	16	3	Public Coal Yards	-	1,094	4	2					
House of Commons, Salaries						Dublin Society, for Premiums	-	4,615	7	8					
of Officers and Expenses	-	5,030	15	5	Marshalsea Prison	-	2,307	13	10						
Protestant Schools	-	1,903	5	-	Doctor Achmet's Public Baths	-	461	10	9						
TOTAL CIVIL GOVERNMENT								-	-	-					
ARMY SERVICES (including 36,690 l. 4 s. 1 d. by King's Letters)								464,111	15	5			195,740	4	1
ORDNANCE SERVICES (including 12,231 l. 1 s. 3 d. by King's Letters)								25,409	14	6					
TOTAL MILITARY EXPENDITURE								-	-	-			489,521	9	11
TOTAL EXPENDITURE								-	-	-			733,791	19	5
Issued to pay off Loan Debentures (15,092 l., Irish, which redeemed 15,100 l. Debt)								13,931	1	7					
TOTAL applied to REDUCTION of DEBT								-	-	-			13,931	1	7
BALANCES in the Irish Exchequer (including Special Appropriated Balances) on 25th March 1776								-	-	-			59,964	14	7
								£.					807,687	15	7

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(16 & 17 Geo. III.)**
(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1776	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	59,964	14	7
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	768,058	3	1			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	-	-	-	1,149	15	5			
" including 1,643 <i>l.</i> 3 <i>s.</i> 2 <i>d.</i> Duty on Wrought Plate) to Tillage	-	-	-	8,121	10	2			
" to Lagan Navigation	-	-	-	880	4	5			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	1,547	5	-			
Herring Duty—to Whale Fishery	-	-	-	1,532	6	2			
							13,231	1	2
Stamps	-	-	-	11,974	11	9			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-	21,529	17	10			
Miscellaneous, viz.:									
Casualties	-	-	-	1,390	17	1			
Public Coal Yards	-	-	-	1,247	16	2			
Poundage Fees and Pells Fees	-	-	-	27,527	9	6			
Imprest Money repaid	-	-	-	31,974	3	11			
							62,140	6	8
TOTAL NET INCOME	-	-	-	-	-	-	876,934	-	6
OTHER RECEIPTS, viz.:									
Raised by Tontine Life Annuities, at 6 per cent., from Christmas 1775, per 15 & 16 Geo. 3, c. 2, to complete 175,000 <i>l.</i> (Irish)	-	-	-	129,230	15	5			
TOTAL raised by CREATION of DEBT	-	-	-	-	-	-	129,230	15	5
							£.	1,066,129	10 6

**NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(17 & 18 Geo. III.)**
(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1777	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	59,131	13	4
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	598,839	8	8			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen	-	-	-	784	12	4			
" (including 1,418 <i>l.</i> 0 <i>s.</i> 8 <i>d.</i> Duty on Wrought Plate) to Tillage	-	-	-	7,063	16	3			
" to Lagan Navigation	-	-	-	738	9	3			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	1,089	8	6			
							9,676	6	4
Stamps	-	-	-	12,626	10	9			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-	11,719	1	6			
Miscellaneous, viz.:									
Casualties	-	-	-	870	12	2			
Public Coal Yards	-	-	-	1,034	9	6			
Poundage Fees and Pells Fees	-	-	-	23,572	17	4			
							25,477	19	-
TOTAL NET INCOME	-	-	-	-	-	-	658,839	6	3
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures, at 4 per cent., in part of 166,000 <i>l.</i> (Irish), per Act 17 & 18 Geo. 3, c. 2, Interest to commence from Christmas 1777	-	-	-	91,061	10	9			
TOTAL raised by CREATION of DEBT	-	-	-	-	-	-	91,061	10	9
							£.	808,532	10 4

and Issues from the Exchequer, &c., in the Year ended 25th March 1777.

(The several Sums are converted into British Currency.)

(16 & 17 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Loan Debentures			-	-	-	31,374	17	8			
Tontine Life Annuities—Payable in London			-	-	-	20,500	-	-			
Ditto in Dublin			-	-	-	2,820	-	-			
						23,320	-	-			
CIVIL GOVERNMENT, viz.:									54,694	17	8
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary						112,181	11	1			
Payments by Concordatum						122,040	6	8			
Pensions (including 962 l. 15 s. 1 d., French Pensioners)											
TOTAL Civil List						234,221	17	9			
Other Civil Expenditure, viz.:											
Out of Special Appropriated Funds:			£.	s.	d.	£.	s.	d.			
To Linen			1,131	15	1	880	4	6			
" Tillage			7,301	13	5				12,543	18	4
" Protestant Schools			1,698	9	3	1,532	6	1			
Making up and passing the Vice Treasurer's Accounts						720	-	-			
Extraordinary Payments by King's Letters						22,849	19	5			
Parliamentary Grants:			£.	s.	d.	£.	s.	d.			
Bounty on Linen			12,923	1	6	6,679	7	8			
Inland Navigations			230	15	5	1,181	17	11			
Harbours, Piers, and Bridges			2,123	1	6	4,615	7	8			
Dublin Improvements			357	6	6	2,030	15	5			
Salaries, &c. of House of Commons			3,415	7	8				55,959	11	7
Hospitals			9,905	15	7	184	12	4			
Printing Commons' Journals			1,283	14	8	3,138	9	3			
Protestant Schools			7,613	-	1	276	18	5			
TOTAL CIVIL GOVERNMENT									326,295	7	1
ARMY SERVICES (including 53,829 l. 1 s. by King's Letters)						584,446	14	8			
ORDNANCE SERVICES (including 23,565 l. 7 s. 3 d. by King's Letters)						41,376	5	5			
TOTAL MILITARY EXPENDITURE									625,823	-	1
TOTAL EXPENDITURE									1,006,813	4	10
Issued to pay off Loan Debentures						184	12	4			
TOTAL applied to REDUCTION of DEBT									184	12	4
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1777									59,131	13	4
						£.			1,066,129	10	6

and Issues from the Exchequer, &c., in the Year ended 25th March 1778.

(The several Sums are converted into British Currency.)

(17 & 18 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Loan Debentures			-	-	-	31,138	1	9			
Tontine Life Annuities—Payable in Dublin			-	-	-	3,009	9	3			
Ditto in London			-	-	-	23,305	7	8			
						26,314	16	11			
CIVIL GOVERNMENT, viz.:									57,452	18	8
Salaries of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary						86,541	1	7			
Payments by Concordatum						65,610	2	8			
Pensions (including 663 l. 8 s. 1 d., French Pensioners)											
TOTAL Civil List						152,151	4	3			
Other Civil Expenditure, viz.:											
Out of Special Appropriated Funds:			£.	s.	d.	£.	s.	d.			
To Linen			396	16	3	969	4	7			
" Tillage			5,489	5	-	738	9	3	7,593	15	1
Making up and passing the Vice Treasurer's Accounts						900	-	-			
Extraordinary Payments by King's Letters						19,695	3	-			
Parliamentary Grants:			£.	s.	d.	£.	s.	d.			
County Infirmarys			3,023	1	6	461	10	9			
Public Coal Yards			1,400	18	9	6,780	6	8			
Bounties on Linen Manufactures			9,692	6	2	264	18	6			
Harbours, Piers, and Bridges			461	10	9	692	6	2			
Dublin Improvements			1,384	12	4	3,571	2	11			
Building St. Patrick's Hospital			2,719	7	8				54,148	-	6
Completing the Four Courts						1,938	9	3			
Marshalsea			1,384	12	4	276	18	5			
Salaries, &c. of Officers of the House of Commons			5,788	4	5	5,538	9	3			
Dublin Society (for Premiums)			4,615	7	8	1,384	12	4			
Ballast Office Wall, Dublin			1,384	12	4	1,384	12	4			
TOTAL CIVIL GOVERNMENT									234,483	2	10
ARMY SERVICES (including 43,375 l. 5 s. 6 d. by King's Letters)						418,728	17	3			
ORDNANCE SERVICES (including 15,521 l. 6 s. 10 d. by King's Letters)						31,006	14	11			
TOTAL MILITARY EXPENDITURE									449,735	12	2
TOTAL EXPENDITURE									741,676	13	8
Issued to pay off Loan Debentures						92	6	2			
TOTAL applied to REDUCTION of DEBT									92	6	2
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1778									66,763	10	6
						£.			808,532	10	4

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(18 & 19 Geo. III.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1778 - - - - -	-	-	-	-	-	-	66,763	10	6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise (including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise) - - - - -	-	-	-	539,795	16	2			
Special Appropriated Duties, viz. :									
Customs, &c.—to Linen - - - - -	634	12	-						
" (including 1,173 <i>l.</i> 15 <i>s.</i> 6 <i>d.</i> Duty on Wrought Plate) to Tillage - - - - -	5,699	1	7						
" to Lagan Navigation - - - - -	738	9	3						
Hawkers' and Pedlars' Licenses—to Protestant Schools - - - - -	1,238	6	2						
Duty on Herrings—to Whale Fishery - - - - -	5	19	4						
Stamps - - - - -	-	-	-	8,316	8	4			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	12,348	4	5			
Miscellaneous, viz. :				8,73	11	3			
Casualties - - - - -	626	15	4						
Public Coal Yards - - - - -	810	9	9						
Poundage Fees and Pells Fees - - - - -	21,561	5	6						
				22,998	10	7			
TOTAL NET INCOME - - - - -	-	-	-				592,191	10	9
OTHER RECEIPTS, viz. :									
Raised by Loan Debentures at 4 per cent. to complete 166,000 <i>l.</i> (Irish), per Act 17 & 18 Geo. 3, c. 2 - - - - -	-	-	-	62,169	4	8			
" by Tontine Life Annuities at 7½ per cent., per 19 & 20 Geo. 3, c. 2 in full of 300,000 <i>l.</i> (Irish) - - - - -	-	-	-	276,923	1	6			
TOTAL raised by CREATION OF DEBT - - - - -	-	-	-				339,092	6	2
				£.			998,047	7	5

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(19 & 20 Geo. III.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1779 - - - - -	-	-	-	-	-	-	124,517	16	6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise (including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise) - - - - -	-	-	-	504,476	13	3			
Special Appropriated Duties, viz. :									
Customs, &c.—to Linen Manufacture - - - - -	352	5	10						
" (including 1,482 <i>l.</i> 5 <i>s.</i> 2 <i>d.</i> Duty on Wrought Plate) to Tillage - - - - -	6,460	8	8						
" to Lagan Navigation - - - - -	323	1	6						
Hawkers' and Pedlars' Licenses—to Protestant Schools - - - - -	977	2	10						
Stamps - - - - -	-	-	-	8,112	18	10			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	11,879	5	11			
Miscellaneous, viz. :				9,910	8	1			
Casualties - - - - -	344	-	8						
Public Coal Yards, Dublin and Cork - - - - -	482	12	3						
Imprest Money repaid (including Poundage Fees and Pells Fees) - - - - -	21,208	13	6						
				22,035	6	5			
TOTAL NET INCOME - - - - -	-	-	-				556,414	12	6
Other Receipts, viz. :									
Raised by Lottery Loan, 1780, in part of 200,000 <i>l.</i> (Irish), per 19 & 20 Geo. 3, c. 2, with Prizes of 210,000 <i>l.</i> , 4 per cent. Debentures, from Midsummer 1780 - - - - -	-	-	-	134,995	7	9			
" by issue of Treasury Bills, at 3 <i>d.</i> per cent. per diem - - - - -	-	-	-	96,384	12	3			
TOTAL raised by CREATION OF DEBT - - - - -	-	-	-				231,380	-	-
				£.			912,312	9	-

and Issues from the Exchequer, &c., in the Year ended 25th March 1779.

(The several Sums are converted into British Currency.)

(18 & 19 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.
Interest of Loan Debentures						36,629	1	6			
Tontine Life Annuities:											
Payable in Dublin						£. 7,378	10	-			
Ditto London						31,019	11	1			
						38,398	1	1			
CIVIL GOVERNMENT, viz.:											
Salaries of State Officers, Law and Other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum						105,689	6	1	75,027	2	7
Pensions (including 663 l. 8 s. 1 d. French Pensioners)						46,459	19	1			
TOTAL Civil List						152,149	5	2			
Other Civil Expenditure, viz.:											
Out of Special Appropriated Funds: £. s. d.						£. s. d.					
To Linen						1,141	19	-	} 6,801 18 -		
,, Tillage						3,540	2	9			
,, Protestant Schools						1,375	7	8			
To Lagan Navigation						738	9	3			
,, North-west Whale Fishery						5	19	4			
Making up and passing the Vice-Treasurer's Accounts						830	15	4			
Extraordinary Payments by King's Letters						10,480	12	8			
Parliamentary Grants:						£. s. d.					
County Infirmaries						2,907	13	10	} 44,616 7 1		
Public Coal Yards						1,153	13	7			
Bounties on Linen Manufactures						10,153	16	11			
Harbours, Piers and Bridges						1,850	15	5			
Dublin Improvements						1,661	10	9			
Completing Four Courts, Marshalsea						679	3	1			
Building New Gaol, Dublin						923	1	6			
Ditto Public Record Office						2,769	4	7			
Salaries, &c. of Officers of the House of Commons						6,276	18	6			
Ballast Office Wall, Dublin						923	1	6			
Baths for the use of the Poor of Dublin						2,740	13	8			
Protestant Schools						6,780	6	8			
House of Industry, Dublin						1,903	5	-			
Foundling Hospital						3,616	3	7			
Expenses of Paymasters of Corn											
Premiums						92	6	2			
J. Magee, for Services in the Brewing Trade						184	12	4			
TOTAL CIVIL GOVERNMENT									214,878	18	3
ARMY SERVICES (including 74,652 l. 16 s. 2 d. by King's Letters)						522,833	14	-			
ORDNANCE SERVICES (including 39,303 l. 6 s. 11 d. by King's Letters)						60,605	3	9			
TOTAL MILITARY EXPENDITURE									583,438	17	9
TOTAL EXPENDITURE									873,344	18	7
Issued to pay off Loan Debentures						184	12	4			
TOTAL applied to REDUCTION of DEBT									184	12	4
BALANCES in the Irish Exchequer (including Special Appropriated Funds) on 25th March 1779									124,517	16	6
						£.			998,047	7	5

and Issues from the Exchequer, &c., in the Year ended 25th March 1780.

(The several Sums are converted into British Currency.)

(19 & 20 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:						£.	s.	d.	£.	s.	d.	
Interest of Loan Debentures						-	-	-	36,468	-	-	
Tontine Life Annuities, payable in Dublin						-	-	-	£. 7,354	14	7	
" " " in London						-	-	-	33,437	10	-	
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	40,792	4	7	
CIVIL GOVERNMENT, viz:												
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses,									82,222	8	9	
including Extraordinary Payments by Concordatum						-	-	-	80,468	11	-	
Pensions, (including 662 <i>l.</i> - <i>s.</i> 5 <i>d.</i> to French Pensioners)						-	-	-				
TOTAL Civil List						-	-	-	162,690	19	9	
Other Civil Expenditure, viz.:												
Out of Special Appropriated Duties, viz.:												
Trustees of Linen Manu- facture						-	-	-	£. 536	15	8	
Tillage						-	-	-	14,744	8	11	
Protestant Schools						-	-	-	£. 830	15	5	
Lagan Navigation						-	-	-	923	1	6	
Making up and passing the Vice Treasurer's Accounts						-	-	-	752	6	1	
Extraordinary Payments by King's Letters						-	-	-	6,209	16	7	
Parliamentary Grants:												
County Infirmaries						-	-	-	£. 2,953	16	11	
Public Coal Yards						-	-	-	2,547	16	11	
Bounties on Hemp and Linen Manufactures						-	-	-	23,076	18	5	
Dublin Society						-	-	-	8,279	2	11	
Dublin Ballast Office Wall						-	-	-	461	10	10	
Poor of Dublin						-	-	-	£. 923	1	7	
Improvement of Donaghadee Harbour						-	-	-	923	1	7	
Protestant Schools						-	-	-	2,854	17	7	
Salaries, &c., of Officers of House of Commons						-	-	-	3,235	1	1	
TOTAL CIVIL GOVERNMENT						-	-	-				
									231,343	11	9	
ARMY SERVICES (including 35,840 <i>l.</i> 7 <i>s.</i> by King's Letters)						-	-	-	455,045	13	7	
ORDNANCE SERVICES (including 50,040 <i>l.</i> 7 <i>s.</i> 7 <i>d.</i> by King's Letters)						-	-	-	69,834	14	1	
TOTAL MILITARY EXPENDITURE						-	-	-				
									524,880	7	8	
TOTAL EXPENDITURE						-	-	-				
									833,484	4	-	
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1780 -						-	-	-				
									78,828	5	-	
									£.	912,312	9	-

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(20 & 21 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1780	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	78,828	5	-
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise (including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise)	-	-	-	667,912	5	3			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	-	-	-	1,061	10	9			
" (including 1,788 <i>l.</i> 5 <i>s.</i> 5 <i>d.</i> Duty on Wrought Plate) to Tillage	-	-	-	7,463	8	7			
" to Lagan Navigation	-	-	-	880	15	5			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	1,292	6	1	10,648	-	10
Stamps	-	-	-	-	-	-	18,390	-	2
4 <i>s.</i> Tax on Salaries, Pensions, &c.	-	-	-	-	-	-	14,450	17	10
Miscellaneous, viz.:									
Casualties	-	-	-	1,102	12	11			
Public Coal Yards, Dublin and Cork	-	-	-	2,247	5	-			
Imprest Money repaid, &c., including Poundage Fees and Pells Fees	-	-	-	25,099	2	8			
TOTAL NET INCOME	-	-	-	-	-	-	28,449	-	7
OTHER RECEIPTS, viz.:									
Raised by Lottery Loan, 1780, to complete 200,000 <i>l.</i> (Irish), per 19 & 20 Geo. 3, c. 2, with Prizes of 210,000 <i>l.</i> ; 4 <i>l.</i> per cent. Debentures, from Midsummer 1780	-	-	-	-	-	-	49,620	-	-
" by Second Lottery Loan, 1780, in full of 100,000 <i>l.</i> (Irish), per 19 & 20 Geo. 3, c. 10, with Prizes of 105,000 <i>l.</i> , 4 <i>l.</i> per Cent. Debentures, from Lady-day 1781	-	-	-	-	-	-	92,307	13	10
" by Issue of Treasury Bills, at 3 <i>d.</i> per cent. per diem	-	-	-	-	-	-	180,538	9	3
TOTAL raised by CREATION of DEBT	-	-	-	-	-	-			
							322,466	3	1
							£.	1,141,144	12 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(21 & 22 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1781	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	121,262	12	9
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands (with 821 <i>l.</i> 10 <i>s.</i> 9 <i>d.</i> Rent appropriated to Maintenance of Duncannon Fort), and Taxes under the Management of Excise	-	-	-	690,070	19	5			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	-	-	-	6,671	11	3			
" (including 1,735 <i>l.</i> 4 <i>s.</i> Duty on Wrought Plate) to Tillage	-	-	-	6,199	17	7			
" to North West Fisheries	-	-	-	761	6	-			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	1,027	8	6	14,660	3	4
Stamps	-	-	-	-	-	-	23,676	17	-
4 <i>s.</i> Tax on Salaries, Pensions, &c., of Absentees	-	-	-	-	-	-	13,004	18	5
Miscellaneous, viz.:									
Casualties	-	-	-	1,432	15	10			
Public Coal Yards, Dublin and Cork	-	-	-	1,190	7	7			
Imprest Money repaid, &c.	-	-	-	20,338	11	-	22,961	14	5
TOTAL NET INCOME	-	-	-	-	-	-			
OTHER RECEIPTS, viz.:									
Raised by Issue of Treasury Bills, including 60,000 <i>l.</i> in lieu of 4 <i>l.</i> per cent. Debentures cancelled	-	-	-	-	-	-	195,624	11	7
TOTAL raised by CREATION of DEBT	-	-	-	-	-	-			
							195,624	11	
							£.	1,081,261	16 11

into and Issues from the Exchequer, &c., in the Year ended 25th March 1781.

(The several Sums are converted into British Currency.)

(20 & 21 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest on Loan Debentures	-	-	-	-	-	40,982	13	8	-	-	-
Tontine Life Annuities, payable in Dublin	-	-	-	-	-	7,489	14	7	-	-	-
" " " " in London	-	-	-	-	-	39,985	7	8	-	-	-
Interest on Treasury Bills	-	-	-	-	-	6,991	11	11	-	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	95,449	7	10
CIVIL GOVERNMENT, viz.:											
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	-	-	-	-	-	116,886	6	-	-	-	-
Pensions (including 568 l. 19 s. 6 d. to French Pensioners)	-	-	-	-	-	93,435	5	3	-	-	-
TOTAL Civil List						210,321	11	3	-	-	-
Other Civil Expenditure, viz.:			£.	s.	d.	£.	s.	d.			
Out of Special Appropriated Duties:											
Trustees of Linen Manufactures	1,046	15	9			1,393	16	11			
Tillage	6,771	6	6			830	15	5			
Making up and passing the Vice Treasurer's Accounts	-	-	-	-	-	-	-	-	955	7	8
Extraordinary Payments by King's Letters	-	-	-	-	-	-	-	-	20,754	1	2
Parliamentary Grants:			£.	s.	d.	£.	s.	d.			
County Infirmarys	3,023	1	7			8,683	11	9			
Public Coal Yards	1,230	6	6			461	10	10			
Bounties on Hempen and Linen Manufactures	923	1	7			475	16	2			
Dublin Society	2,307	13	10			461	10	10			
Dublin Ballast Office Wall	1,903	5	-			-	-	-			
Dublin House of Industry	3,777	19	-			461	10	10			
Building Four Courts Marshalsea	553	16	10			-	-	-			
Building Public Record Office, Dublin	1,846	3	-			7,847	19	3			
Completing Circular Road	1,427	8	10			-	-	-			
Completing New Gaol	923	1	7			715	1	-			
Foundling Hospital	7,546	7	10			4,011	7	7			
TOTAL CIVIL GOVERNMENT						-	-	-	290,654	8	6
ARMY SERVICES (including 54,015 l. 13 s. 1 d. by King's Letters)						562,435	19	9			
ORDNANCE SERVICES (including 41,154 l. 17 s. 4 d. by King's Letters)						66,726	16	5			
TOTAL MILITARY EXPENDITURE						-	-	-	629,162	16	2
TOTAL EXPENDITURE						-	-	-	1,015,266	12	6
Issued to pay off Principal of Treasury Bills						4,615	7	6			
TOTAL applied to REDUCTION of DEBT						-	-	-	4,615	7	6
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1781						-	-	-	121,262	12	9
						£.	-	-	1,141,144	12	9

into and Issues from the Exchequer, &c., in the Year ended 25th March 1782.

(The several Sums are converted into British Currency.)

(21 & 22 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest on Loan Debentures at 4 l. per cent.	-	-	-	-	-	42,518	11	9	-	-	-
Tontine Life Annuities, payable in Dublin	-	-	-	-	-	6,886	2	8	-	-	-
" " " " in London	-	-	-	-	-	36,574	11	10	-	-	-
Interest on Treasury Bills	-	-	-	-	-	14,558	6	10	-	-	-
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	100,537	13	1
CIVIL GOVERNMENT, viz.:											
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	-	-	-	-	-	96,034	19	-	-	-	-
Pensions (including 519 l. 18 s. 9 d. to French Pensioners)	-	-	-	-	-	77,725	16	10	-	-	-
TOTAL Civil List						173,760	15	10	-	-	-
Other Civil Expenditure, viz.:			£.	s.	d.	£.	s.	d.			
Out of Special Appropriated Duties:											
Trustees of Linen Manufacture	-	-	-	-	-	6,308	17	2			
Tillage	-	-	-	-	-	923	1	7			
Making up and passing the Vice Treasurer's Accounts	-	-	-	-	-	-	-	-	1,292	6	2
Extraordinary Payments by King's Letters	-	-	-	-	-	-	-	-	7,805	12	10
Parliamentary Grants:			£.	s.	d.	£.	s.	d.			
County Infirmarys	2,953	16	10			247	1	-			
Bounties on Export of Linen	10,153	17	-			-	-	-			
Bounties on Growth of Flax	6,667	7	9			1,787	1	6			
Public Coal Yards, Dublin and Cork	1,538	18	8			380	13	-			
House of Industry, Dublin	3,606	13	3			1,384	12	4			
Dublin Society for Improvement of Husbandry, &c.	3,140	7	2			923	1	7			
Foundling Hospital, Dublin	4,758	2	8			-	-	-			
Completing Circular Road	2,264	17	4			3,230	15	5			
Protestant Charter Schools	2,307	13	10			-	-	-			
TOTAL CIVIL GOVERNMENT						-	-	-	236,758	2	1
ARMY SERVICES (including 49,752 l. 15 s. 5 d. by King's Letters)						434,195	18	8			
ORDNANCE SERVICES (including 42,193 l. 17 s. 4 d. by King's Letters)						66,016	7	3			
TOTAL MILITARY EXPENDITURE						-	-	-	500,212	5	11
TOTAL EXPENDITURE						-	-	-	837,508	1	1
Issued in Treasury Bills to pay off Four per cent. Loan Debentures						60,000	-	-			
TOTAL applied to REDUCTION of DEBT						-	-	-	60,000	-	-
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1782						-	-	-	183,753	15	10
						£.	-	-	1,081,261	16	11

and Issues from the Exchequer, &c., in the Year ended 25th March 1783.

(The several Sums are converted into British Currency.)

(22 & 23 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures at 4 l. per cent.	- - - - -	46,989	13	10			
Tontine Life Annuities:							
Payable at Dublin	- - - - -	7,631	1	7			
„ London	- - - - -	47,639	9	2			
					55,270	10	9
Interest on Treasury Bills	- - - - -				18,569	14	2
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -						120,829 18 9
CIVIL GOVERNMENT, viz.:							
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including Extraordinary Payments by Concordatum	- - - - -	116,340	2	4			
Pensions (including 496 l. 17 s. 2 d. to French Pensioners)	- - - - -	77,243	2	10			
TOTAL Civil List	- - - - -	193,583	5	2			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
Trustees of Linen Manufacture	- - - - -	18,575	4	5			
Tillage	- - - - -	6,390	14	4			
Protestant Schools	- - - - -	1,523	1	7			
North-west Fisheries	- - - - -	285	9	9			
Lagan Navigation	- - - - -	2,189	1	5			
Improving Dublin	- - - - -	4,061	10	9			
					33,025	2	3
Passing the Vice Treasurer's Accounts	- - - - -				1,550	15	5
Extraordinary Payments by King's Letters (including 50,000 l. (Irish) for the Purchase of Lands to be settled on Henry Grattan, Esq., in testimony of the gratitude of the Nation for his eminent and unequalled Services, &c., pursuant to a Resolution of the House of Commons)	- - - - -	82,270	10	7			
Prizes of Lottery, 1782	- - - - -	175,772	6	2			
Discount on prompt Payments of Contributions to ditto	- - - - -	836	12	9			
Management of ditto	- - - - -	2,436	3	3			
					3,272	16	-
Parliamentary Grants, viz.:							
County Infirmaries	- - - - -	3,252	6	2			
Bounties on Growth of Flax and Hempen and Linen Manufactures	- - - - -	24,334	3	5			
„ Cotton Manufacture	- - - - -	4,615	7	8			
To carry on Iron Wire Manufacture	- - - - -	461	10	9			
Public Coal Yards, Dublin and Cork	- - - - -	1,402	14	11			
House of Industry, Dublin	- - - - -	1,846	3	1			
Dublin Society, for Improvement of Husbandry, &c.	- - - - -	7,398	17	9			
Foundling Hospital, Dublin	- - - - -	7,617	15	3			
Completing Circular Road	- - - - -	1,846	3	1			
Ballast Office Wall	- - - - -	865	19	8			
Wide Streets	- - - - -	3,876	18	5			
St. Patrick's Hospital Buildings	- - - - -	2,388	11	8			
Board of First Fruits for Building Churches	- - - - -	3,763	13	6			
Dublin Baths, for use of the Poor	- - - - -	1,015	7	8			
Building Four Courts Marshalsea	- - - - -	32	6	2			
„ Public Record Office	- - - - -	4,615	7	8			
„ New Gaol, Dublin	- - - - -	923	1	7			
Re-building Kilkenny College	- - - - -	1,846	3	1			
„ Killurine Church, County Wexford	- - - - -	369	4	8			
Protestant Charter Schools	- - - - -	6,923	1	6			
Marine Society	- - - - -	3,230	15	5			
Improving Cork Harbour	- - - - -	1,846	3	1			
„ Boyne Navigation	- - - - -	923	1	7			
Salaries of Officers, House of Commons, and other Expenses, including Printing	- - - - -	8,896	5	-			
					94,291	2	9
TOTAL CIVIL GOVERNMENT	- - - - -						583,765 18 4
ARMY SERVICES (including 39,867 l. 14 s. 4 d. by King's Letters)	- - - - -	487,332	14	4			
NAVY SERVICES (by King's Letters)	- - - - -	49,477	12	3			
ORDNANCE SERVICES (including 49,304 l. 11 s. 8 d. by King's Letters)	- - - - -	72,320	14	6			
TOTAL MILITARY AND NAVAL EXPENDITURE	- - - - -						609,131 1 1
TOTAL EXPENDITURE	- - - - -						1,313,726 18 2
Issued to pay off Treasury Bills	- - - - -	128,138	9	3			
TOTAL applied to REDUCTION of DEBT	- - - - -						128,138 9 3
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1783	- - - - -						236,037 11 10
					£.		1,677,902 19 3

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(23 & 24 Geo. III.) (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1783 - - - - -	£. s. d.	£. s. d.	£. s. d.
	- - -	- - -	236,037 11 10
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, with 1,200 <i>l.</i> (Irish) for a fine of a lease for 999 years of the Barrack of Waterford, and Taxes under the management of Excise -	- - -	852,621 8 6	
Special Appropriated Funds, viz. :			
Customs, &c.—to Linen Manufactures - - - - -	4,786 19 9		
„ (including 1,527 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i> , Duty on Wrought Plate) to Tillage - - - - -	6,250 16 9		
„ to Lagan Navigation - - - - -	495 5 11		
Hawkers' and Pedlars' Licenses—to Protestant Schools - - -	1,058 14 -		
Coal Duty—to Improving Dublin - - - - -	6,784 12 3		
		19,376 8 8	
Stamps, including 2,591 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i> , Lottery Licenses - - - - -	- - -	24,872 5 5	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	15,305 15 6	
Miscellaneous, viz. :			
Casualties - - - - -	877 - 2		
Poundage Fees and Pells Fees - - - - -	22,378 11 -		
Imprest Money repaid, &c. - - - - -	7,379 5 3		
Lottery 1783, to complete 160,000 <i>l.</i> (Irish), per Act 23 & 24 Geo. 3, c. 2 - - - - -	71,058 9 2		
		101,693 5 7	
TOTAL NET INCOME - - - - -	- - -		1,013,869 3 8
OTHER RECEIPTS, viz. :			
Raised by Loan Debentures, at 4 <i>l.</i> per cent. from Christmas 1782, to complete 260,000 <i>l.</i> (Irish), per 19 & 20 Geo. 3, c. 10 - - -	- - -	21,346 3 1	
Raised by Issue of Treasury Bills, at 4 <i>l.</i> 11 <i>s.</i> 3 <i>d.</i> per cent. per annum -	- - -	252,553 16 11	
TOTAL raised by CREATION of DEBT - - - - -	- - -		273,900 - -
		£.	1,523,806 15 6

and Issues from the Exchequer, &c., in the Year ended 25th March 1784.

(The several Sums are converted into British Currency.)

(23 & 24 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest on Loan Debentures - - - - -	- - - - -	45,411 - 11	
Bank of Ireland, half year's Annuity, to Christmas 1783, in lieu of Interest on 600,000 l. (Irish), Loan Debentures cancelled - - - - -	- - - - -	11,076 18 6	
Tontine Life Annuities:	£. s. d.		
Payable in Dublin - - - - -	6,847 12 4		
„ London - - - - -	41,361 10 9		
		48,209 3 1	
Interest on Treasury Bills - - - - -	- - - - -	22,512 8 4	
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	- - - - -		127,209 10 10
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including 30,095 l. 10 s. 3 d., Extraordinary Payments by Concordatum - - - - -	- - - - -	110,095 1 -	
Pensions, including 490 l. 14 s. 7 d. to French Pensioners - - - - -	- - - - -	125,740 9 1	
TOTAL Civil List - - - - -	- - - - -	235,835 10 1	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:	£. s. d.		
Trustees of Linen Manufactures - - - - -	- - - - -		
Tillage - - - - -	7,185 5 7		
Protestant Schools - - - - -	1,089 4 7		
Lagan Navigation - - - - -	495 5 10		
Improving Dublin - - - - -	6,784 12 4		
		15,554 8 4	
Passing the Vice Treasurer's Accounts - - - - -	- - - - -	1,033 16 11	
Prisage - - - - -	- - - - -	2,854 17 6	
Extraordinary Payments by King's Letters - - - - -	- - - - -	48,324 16 10	
	£. s. d.		
Prizes of Lottery, 1782 - - - - -	6,433 16 11		
„ „ 1783 - - - - -	139,504 12 4		
		145,938 9 3	
Discount on Contributions to Lottery, 1783 - - - - -	1,584 19 5		
Management of ditto - - - - -	2,436 3 3		
		4,021 2 8	
Parliamentary Grants:		£. s. d.	
County Infirmaries - - - - -	2,815 7 9		
Public Coal Yards - - - - -	1,834 2 11		
Dublin Society for Improvement of Husbandry, &c. - - - - -	6,375 17 10		
Board of First Fruits, for building Churches - - - - -	2,683 11 9		
Hibernian School - - - - -	1,846 3 1		
Bounties on Linen and Hempen Manufactures - - - - -	24,821 3 10		
Salaries of Officers of House of Commons, and other Expenses, including Printing - - - - -	19,193 17 3		
Protestant Charter Schools - - - - -	4,615 7 8		
Completing Kilkenny College - - - - -	923 1 7		
Dublin House of Industry - - - - -	2,769 4 8		
J. Smith and others, for completing Machinery - - - - -	4,615 7 8		
		72,493 6 7	
TOTAL CIVIL GOVERNMENT - - - - -	- - - - -		526,074 7 7
MILITARY SERVICES, including 39,931 l. 13 s. 10 d. by King's Letters - - - - -		457,796 2 7	
FINANCE SERVICES, including 8,660 l. 2 s. 8 d. by King's Letters - - - - -		31,188 17 8	
TOTAL MILITARY EXPENDITURE - - - - -	- - - - -		488,985 - 3
TOTAL EXPENDITURE - - - - -	- - - - -		1,142,268 18 8
Amount applied to pay off Treasury Bills - - - - -	- - - - -	203,776 18 5	
TOTAL applied to REDUCTION OF DEBT - - - - -	- - - - -		203,776 18 5
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1784 - - - - -		- - - - -	177,760 18 5
		£.	1,523,806 15 6

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(24 & 25 Geo. III.) (The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1784	£.	s.	d.	£.	s.	d.	£.	s.	d.
- - - - -	-	-	-	-	-	-	177,760	18	5
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands with 1,375 <i>l.</i> 7 <i>s.</i> 8 <i>d.</i> appropriated to maintenance of Dun- cannon Fort, and Taxes under the management of Excise	-	-	-	792,316	-	-			
Special Appropriated Duties, viz.:									
Customs, &c. to Linen	-	-	-	452	6	2			
„ (including 1,527 <i>l.</i> 3 <i>s.</i> , Duty on Wrought Plate) to Tillage	-	-	-	6,122	13	8			
„ to Lagan Navigation	-	-	-	668	-	10			
Hawkers' and Pedlars' Licenses—to Protestant Schools	-	-	-	1,692	9	3			
Coal Duty—to Improving Dublin	-	-	-	6,646	3	1			
							15,581	13	-
Stamps	-	-	-	-	-	-	26,427	2	6
Post Office	-	-	-	-	-	-	1,922	16	11
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees	-	-	-	-	-	-	5,579	16	10
Miscellaneous, viz.:									
Casualties	-	-	-	1,311	4	4			
Public Coal Yards, Dublin and Cork	-	-	-	904	1	5			
Poundage Fees and Pells Fees	-	-	-	22,862	12	10			
Earl of Northington's additional Salary as Lord Lieutenant, repaid by him	-	-	-	950	17	11			
Imprest Money repaid, &c.	-	-	-	13,207	16	8			
							39,236	13	2
TOTAL INCOME	-	-	-	-	-	-			881,064 2
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures at 10 <i>l.</i> Premium, and Interest at 4 <i>l.</i> per cent. from Midsummer 1784, issued in exchange for Treasury Bills, per 23 & 24 Geo. 3, c. 2	-	-	-	-	-	-	14,076	18	6
„ by Treasury Bills, with Interest at 4 <i>l.</i> 11 <i>s.</i> 3 <i>d.</i> per cent. per annum, including 138,900 <i>l.</i> (Irish), issued in exchange for Bills unexchanged for 4 <i>l.</i> per cent. Loan Debentures, at Midsummer 1784	-	-	-	-	-	-	335,907	13	10
TOTAL raised by CREATION of DEBT	-	-	-	-	-	-			349,984 12
							£.		1,408,809 13

Issues from the Exchequer, &c., in the Year ended 25th March 1785.

(The several Sums are converted into British Currency.)

(24 & 25 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures at 4 <i>l.</i> per cent.	- - - - -	35,702 6 10	
Premium of exchanging Treasury Bills for Loan Debentures	- - - - -	1,407 13 10	
Bank of Ireland Annuity	- - - - -	22,153 16 11	
	£. s. d.		
Tontine Life Annuities, payable in Dublin	- - - - - 7,315 3 1		
Tontine Life Annuities, payable in London	- - - - - 36,304 12 4		
		43,619 15 5	
Interest on Treasury Bills	- - - - -	27,451 8 -	
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -		130,335 1 -
CIVIL GOVERNMENT, viz.:			
Salaries and Expenses of State Officers, Law and other Civil Officers, and Incidental Expenses, including 36,461 <i>l.</i> 11 <i>s.</i> , Extraordinary Payments by Concordatum	- - - - -	124,447 4 10	
Pensions, including 490 <i>l.</i> 14 <i>s.</i> 7 <i>d.</i> to French Pensioners	- - - - -	78,415 - 5	
TOTAL Civil List	- - - - -	202,862 5 3	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:	£. s. d.		
Trustees of Linen Manufacture	- - - - - 4,802 4 -		
Tillage	- - - - - 6,324 12 5		
Protestant Schools	- - - - - 1,565 10 9		
Lagan Navigation	- - - - - 668 - 10		
Improving Dublin	- - - - - 6,646 3 1		
		20,006 11 1	
Making up and passing the Vice Treasurer's Accounts	- - - - -	1,753 17 -	
Extraordinary Payments by King's Letters	- - - - -	79,317 13 2	
Prisage	- - - - -	3,806 10 -	
Arrears of Prizes of Lotteries, 1782 and 1783	- - - - -	5,695 7 8	
Management of ditto	- - - - -	253 3 6	
Parliamentary Grants:	£. s. d.		
County Infirmaries	- - - - - 3,184 12 4		
Bounties on Hempen and Linen Manufactures	- - - - - 18,461 10 10		
Ditto on Sale of Irish Manufactures	- - - - - 13,846 3 -		
Public Coal Yards, Dublin and Cork	- - - - - 1,298 19 7		
Dublin Society for Improvement of Husbandry, &c.	- - - - - 4,615 7 6		
Building Public Record Offices	- - - - - 2,769 4 8		
Foundling Hospital and Workhouse	- - - - - 4,615 7 6		
St. Patrick's Hospital	- - - - - 1,384 12 4		
Hibernian Marine Society	- - - - - 923 1 7		
Finishing Killurine Church, County Wexford	- - - - - 230 15 5		
Completing Kilkenny College	- - - - - 923 1 7		
Building Rathfarnham Church	- - - - - 369 4 7		
Completing Circular Road, Dublin	- - - - - 1,846 3 1		
Navigation from Lough Erne to Woodford Lake	- - - - - 923 1 7		
Pier at Liscanor	- - - - - 553 16 11		
Improvement of Cork Harbour	- - - - - 923 1 7		
Improvement of Navigation of River Boyne	- - - - - 923 1 7		
Building Smelting House at Ballymurtagh, County Wicklow	- - - - - 461 10 9		
Rebuilding Church of St. Nicholas Without, Dublin	- - - - - 461 10 9		
Erecting Steam Engine at Tyrone Collieries	- - - - - 1,846 3 1		
Improving Dublin Harbour	- - - - - 1,846 3 1		
Expenses of Auditing Grants for Public Works, &c.	- - - - - 190 6 6		
		62,596 19 10	
TOTAL CIVIL GOVERNMENT	- - - - -		376,292 7 6
ARMY SERVICES (including 46,729 <i>l.</i> 13 <i>s.</i> 9 <i>d.</i> by King's Letters)	- - - - -	491,184 14 7	
NAVY SERVICES (including 9,225 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i> by King's Letters)	- - - - -	10,972 5 2	
TOTAL MILITARY EXPENDITURE	- - - - -		502,156 19 9
TOTAL EXPENDITURE	- - - - -	- - - - -	1,008,784 8 3
Advance for promoting Manufactures at Prosperous, County Kildare	- - - - -	- - - - -	23,076 18 5
Issued to pay off 4 <i>l.</i> per cent. Debentures	- - - - -	47,935 7 8	
Issued to pay off Treasury Bills, including 15,250 <i>l.</i> (Irish), exchanged for 4 <i>l.</i> per cent. Debentures, and 138,900 <i>l.</i> exchanged for New Bills	- - - - -	142,507 13 10	
TOTAL applied to REDUCTION of DEBT	- - - - -		190,443 1 6
BALANCES in the Irish Exchequer, including Special Appropriated Funds, on 25 March 1785	- - - - -	- - - - -	186,505 5 -
		£.	1,408,809 13 2

and Issues from the Exchequer, &c., in the Year ended 25th March 1786.

(The several Sums are converted into British Currency.)

(25 & 26 Geo. III.)

	£. s. d.	£. s. d.
INTEREST, &c. of PUBLIC DEBT, viz.:		
Interest of Loan Debentures, at 4 l. per cent. - - - - -	37,961 15 -	
Bank of Ireland Annuity - - - - -	22,153 16 11	
Tontine Life Annuities:		
Payable in Dublin - - - - -	£. s. d. 6,863 10 9	
„ London - - - - -	42,661 10 10	
	49,525 1 7	
Interest of Treasury Bills - - - - -	34,382 9 10	
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -		144,023 3 4
CIVIL GOVERNMENT, viz.:		
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including 38,251 l. 7 s. 11 d. (Extraordinary Payments by Concordatum) - - - - -	128,839 11 6	
Pensions (including 490 l. 14 s. 8 d. to French Pensioners) - - - - -	101,869 16 5	
TOTAL Civil List - - - - -	230,709 7 11	
Other Civil Expenditure, viz.:		
Out of Special Appropriated Duties:		
Trustees of Linen Manufacture - - - - -	£. s. d. 1,301 10 9	
Tillage - - - - -	2,316 2 3	
Protestant Schools - - - - -	560 17 1	
Lagan Navigation - - - - -	513 17 5	
Improving Dublin - - - - -	6,461 10 9	
	11,153 18 3	
Making up and passing the Vice Treasurer's Accounts - - - - -	886 3 1	
Prisage - - - - -	4,758 2 6	
Extraordinary Payments by King's Letters - - - - -	40,126 3 2	
	£. s. d.	
Management of Lottery, 1785 - - - - -	3,828 5 -	
Discount on Contribution to ditto - - - - -	1,673 6 6	
	5,501 11 6	
Arrears of Lottery Prizes - - - - -	932 6 2	
Parliamentary Grants, viz.:		
County Infirmaries - - - - -	£. s. d. 2,976 18 6	
Bounties on Flax and Hempen and Linen Manufactures - - - - -	27,138 15 9	
„ Home Sale of Irish Manufactures - - - - -	26,769 4 8	
„ Fisheries - - - - -	18,461 10 9	
Public Coal Yards, Dublin and Cork - - - - -	2,344 8 6	
Erecting Quay at Dungarvan - - - - -	461 10 9	
Board of First Fruits, for Building Churches - - - - -	7,384 12 4	
Improving Dublin Harbour - - - - -	923 1 7	
Paving Dublin (out of Duty on Carriages) - - - - -	2,307 13 10	
Salaries and other Expenses of Officers of House of Commons, including Printing - - - - -	12,222 13 4	
Dublin Society, for Improvement of Husbandry, &c. - - - - -	4,615 7 6	
Dublin House of Industry - - - - -	7,938 9 3	
Hibernian School - - - - -	1,846 3 1	
Hibernian Marine Society - - - - -	923 1 7	
Foundling Hospital and Workhouse - - - - -	9,230 15 5	
Protestant Charter Schools - - - - -	8,307 13 10	
Auditing Grants for Public Works, &c. - - - - -	311 1 8	
	134,163 2 4	
TOTAL CIVIL GOVERNMENT - - - - -		428,230 14 11
ARMY SERVICES (including 59,240 l. 5 s. 8 d. by King's Letters) - - - - -	564,637 3 4	
ORDNANCE SERVICES (including 22,315 l. 15 s. by King's Letters) - - - - -	41,953 16 11	
TOTAL MILITARY EXPENDITURE - - - - -		606,591 - 3
TOTAL EXPENDITURE - - - - -		1,178,844 18 6
Issued to pay off 4 l. per cent. Loan Debentures - - - - -	52,043 1 7	
Issued to pay off Treasury Bills - - - - -	151,823 1 7	
TOTAL applied to REDUCTION of DEBT - - - - -		203,866 3 2
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1786 - - - - -		245,650 12 2
	£.	1,628,361 13 10

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(26 & 27 Geo. III.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1786 - - - - -	-	-	-	-	-	-	245,650	12	2
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise - - - - -	-	-	-	952,231	-	1			
Special Appropriated Duties, viz. :									
Customs, &c.—(including 1,582 <i>l.</i> 0 <i>s.</i> 1 <i>d.</i> , Duty on Wrought Plate) to Tillage - - - - -	3,976	5	2						
„ to Lagan Navigation - - - - -	569	15	5						
„ to North-west Fisheries - - - - -	9	4	8						
Coal Duty—to Improving Dublin - - - - -	6,000	-	-						
Hawkers' and Pedlars' Licenses—to Protestant Schools - - - - -	34	3	1						
				10,589	8	4			
Stamps (including 215 <i>l.</i> 18 <i>s.</i> 9 <i>d.</i> , Licenses to Lottery Office Keepers) -	-	-	-	29,876	6	4			
Post Office - - - - -	-	-	-	13,016	17	11			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	5,823	4	-			
Miscellaneous, viz. :									
Casualties - - - - -	1,191	18	3						
Public Coal Yards, Dublin and Cork - - - - -	798	5	11						
Poundage Fees and Pells Fees - - - - -	23,355	2	10						
Imprest Money re-paid, &c. - - - - -	2,066	10	-						
Lottery, 1786, in full of 165,330 <i>l.</i> (Irish), per 26 Geo. 3, c. 2 -	152,612	6	2						
„ 1787, in part of 200,000 <i>l.</i> (Irish), per 27 Geo. 3, c. 2 -	36,923	1	7						
				216,947	4	9			
TOTAL NET INCOME - - - - -	-	-	-				1,228,484	1	5
OTHER RECEIPTS, viz. :									
Raised by 4 <i>l.</i> per cent. Loan Debentures, from Lady-day 1785, and Short Annuities from Christmas 1785, to complete 150,000 <i>l.</i> (Irish), per 25 Geo. 3, c. 2 - - - - -	-	-	-	21,138	9	3			
„ by 4 <i>l.</i> per cent. Debentures, from Midsummer 1786, in part of 183,700 <i>l.</i> (Irish), per 26 Geo. 3, c. 2 - - - - -	-	-	-	33,913	16	11			
„ by 3½ <i>l.</i> per cent. Debentures, from Midsummer 1787, in part of 200,000 <i>l.</i> (Irish), per 27 Geo. 3, c. 2 - - - - -	-	-	-	18,461	10	9			
„ by Treasury Bills, at 4 <i>l.</i> 11 <i>s.</i> 3 <i>d.</i> per cent. per annum - - -	-	-	-	2,538	9	3			
„ by Treasury Bills, at 3 <i>l.</i> 16 <i>s.</i> per cent. per annum - - - - -	-	-	-	9,230	15	4			
TOTAL raised by CREATION of DEBT - - - - -	-	-	-				85,283	1	6
				£.			1,559,417	15	1

and Issues from the Exchequer, &c., in the Year ended 25th March 1787.

(The several Sums are converted into British Currency.)

(26 & 27 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
Interest of Loan Debentures, at 4 l. per cent.	-	-	-	-	-	-	-	-	-	35,957	18	2			
Bank of Ireland Annuity	-	-	-	-	-	-	-	-	-	22,153	16	11			
Tontine Life Annuities:															
										£.	s.	d.			
Payable in London	-	-	-	-	-	-	-	-	-	40,061	10	9			
„ Dublin	-	-	-	-	-	-	-	-	-	7,159	12	4			
										47,221	3	1			
Short Annuities	-	-	-	-	-	-	-	-	-	2,076	18	6			
Interest on Treasury Bills	-	-	-	-	-	-	-	-	-	32,272	4	5			
TOTAL INTEREST, &c. of PUBLIC DEBT													139,682	1	1
CIVIL GOVERNMENT, viz.:															
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses (including 58,466 l. 11 s. 11 d., Extraordinary Payments by Concordatum)	-	-	-	-	-	-	-	-	-	141,772	11	3			
Pensions (including 490 l. 14 s. 8 d., French Pensioners)	-	-	-	-	-	-	-	-	-	41,096	8	10			
TOTAL CIVIL LIST										182,869	-	1			
Other Civil Expenditure, viz.:															
Out of Special Appropriated Duties:										£.	s.	d.			
Protestant Schools	-	-	-	-	-	-	-	-	-	34	3	1			
Lagan Navigation	-	-	-	-	-	-	-	-	-	569	15	4			
Improving Dublin	-	-	-	-	-	-	-	-	-	6,000	-	-			
										6,603	18	5			
Making up and passing the Vice Treasurer's Accounts	-	-	-	-	-	-	-	-	-	1,476	18	6			
Prisage	-	-	-	-	-	-	-	-	-	2,854	17	6			
Extraordinary Payments by King's Letters	-	-	-	-	-	-	-	-	-	32,138	2	9			
Arrears of Lottery Prizes, 1782 and 1783	-	-	-	-	-	-	-	-	-	424	12	4			
Prizes of Lottery, 1785	-	-	-	-	-	-	-	-	-	145,440	-	-			
Management of ditto	-	-	-	-	-	-	-	-	-	2,870	15	4			
Discount on Payment of Contributions to ditto	-	-	-	-	-	-	-	-	-	15	12	3			
Parliamentary Grants, viz.:										£.	s.	d.			
County Infirmaries	-	-	-	-	-	-	-	-	-	3,023	1	7			
Bounties on Growth of Flax and Linen Manufacture	-	-	-	-	-	-	-	-	-	19,615	7	9			
„ Home Sale of Irish Manufactures	-	-	-	-	-	-	-	-	-	18,461	10	9			
Navigation of Lough Swilly	-	-	-	-	-	-	-	-	-	3,923	1	7			
Towards Building Public Offices	-	-	-	-	-	-	-	-	-	5,538	9	3			
Paving Dublin Streets (out of Duty on Carriages)	-	-	-	-	-	-	-	-	-	4,615	7	8			
Public Coal Yards, Dublin and Cork	-	-	-	-	-	-	-	-	-	679	12	-			
Dublin Society, for Improvement of Husbandry, &c.	-	-	-	-	-	-	-	-	-	4,615	7	8			
House of Industry, Dublin	-	-	-	-	-	-	-	-	-	7,938	9	3			
Protestant Charter Schools	-	-	-	-	-	-	-	-	-	8,307	13	10			
Foundling Hospital and Workhouse	-	-	-	-	-	-	-	-	-	4,615	7	6			
Hibernian Marine Society	-	-	-	-	-	-	-	-	-	923	1	7			
Auditing Grants for Public Works	-	-	-	-	-	-	-	-	-	335	-	8			
Inspector of Prisons	-	-	-	-	-	-	-	-	-	138	9	3			
Salaries, &c. of Officers of House of Commons, and other Expenses, including Printing	-	-	-	-	-	-	-	-	-	10,429	4	11			
										93,159	5	3			
TOTAL CIVIL GOVERNMENT													467,853	2	5
ARMY SERVICES (including 66,108 l. 13 s. 10 d. by King's Letters)										532,693	9	8			
NAVY SERVICES (including 17,721 l. 4 s. 6 d. by King's Letters)										37,280	2	5			
TOTAL MILITARY EXPENDITURE													569,973	12	1
TOTAL EXPENDITURE													1,177,508	15	7
Issued to pay off Treasury Bills										169,800	-	-			
TOTAL applied to REDUCTION of DEBT													169,800	-	-
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1787													212,108	19	6
										£.			1,559,417	15	1

NET PUBLIC INCOME and EXPENDITURE of Ireland, and of other Receipts int
(27 & 28 Geo. III.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1787 - - - - -	-	-	-	-	-	-	212,108	19	0
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the management of Excise - - - - -	-	-	-	975,963	12	11			
Specia Appropriated Duties :									
Customs, &c.—to Linen Manufacture - - - - -	8,062	-	3						
" (including 1,826 <i>l.</i> 5 <i>s.</i> 9 <i>d.</i> , Duty on Wrought Plate) to Tillage - - - - -	11,341	9	1						
" to Lagan Navigation - - - - -	639	5	5						
Coal Duty,—to Improving Dublin - - - - -	7,384	12	4						
Stamps, to Trinity College - - - - -	296	11	11						
				27,663	19	-			
Stamps (including 3,919 <i>l.</i> 4 <i>s.</i> from Lottery Licenses) - - - - -	-	-	-	45,308	12	11			
Post Office - - - - -	-	-	-	12,406	16	2			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	13,936	15	3			
Miscellaneous, viz. :									
Casualties - - - - -	1,333	1	10						
Public Coal Yards, Dublin and Cork - - - - -	2,360	19	6						
Poundage Fees and Pells Fees - - - - -	27,178	18	6						
Imprest Money re-paid, &c. - - - - -	6,436	15	-						
Lottery, 1787, to complete 200,000 <i>l.</i> (Irish), per 27 Geo. 3, c. 2 - -	147,692	6	2						
				185,002	1	-			
TOTAL NET INCOME - - - - -							1,260,281	17	3
OTHER RECEIPTS, viz. :									
Raised by Loan Debentures, at 4 <i>l.</i> per cent. from Midsummer 1786, to complete 183,700 <i>l.</i> (Irish), per 26 Geo. 3, c. 2 - - - - -	-	-	-	135,655	7	9			
" Loan Debentures, at 3½ <i>l.</i> per cent. from Midsummer 1787, in further part of 200,000 <i>l.</i> (Irish), per 27 Geo. 3, c. 2 - - - - -	-	-	-	120,000	-	-			
" Loan Debentures, at 4 <i>l.</i> per cent. from Midsummer 1787, as an Advance for Inland Navigations, per 27 Geo. 3, c. 35 - - - - -	-	-	-	9,230	15	4			
" issue of Treasury Bills, at 3 <i>l.</i> 16 <i>s.</i> per cent. per annum - - - - -	-	-	-	83,076	18	6			
TOTAL raised by CREATION of DEBT - - - - -							347,963	1	7
				£.			1,820,353	18	4

and Issues from the Exchequer, &c., in the Year ended 25th March 1788.

(The several Sums are converted into British Currency.)

(27 & 28 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz. :										£.	s.	d.	£.	s.	d.
Interest of Loan Debentures	-	-	-	-	-	-	-	-	-	52,934	13	-	147,762	11	5
Bank of Ireland Annuity	-	-	-	-	-	-	-	-	-	22,153	16	11			
										£.	s.	d.			
Tontine Life Annuities, payable in London	-	-	-	-	-	-	-	-	-	36,138	9	3			
" " " Dublin	-	-	-	-	-	-	-	-	-	6,809	10	9			
										42,948	-	-			
Short Annuities	-	-	-	-	-	-	-	-	-	2,059	19	3			
Interest on Treasury Bills	-	-	-	-	-	-	-	-	-	27,666	2	3			
TOTAL INTEREST, &c. of PUBLIC DEBT															
CIVIL GOVERNMENT, viz. :															
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including 60,821 l. 4 s. 3 d., Extraordinary Payments by Concordatum	-	-	-	-	-	-	-	-	-	161,105	6	9	299,243	6	10
Pensions (including 499 l. 2 s. 8 d. to French Pensioners)	-	-	-	-	-	-	-	-	-	138,138	-	1			
TOTAL Civil List															
Other Civil Expenditure, viz. :															
Out of Special Appropriated Duties :										£.	s.	d.	21,875	14	2
Tillage	-	-	-	-	-	-	-	-	-	13,851	16	5			
Lagan Navigation	-	-	-	-	-	-	-	-	-	639	5	5			
Improving Dublin	-	-	-	-	-	-	-	-	-	7,384	12	4			
Making up and passing Vice Treasurer's Accounts	-	-	-	-	-	-	-	-	-	1,476	18	6			
Prisage	-	-	-	-	-	-	-	-	-	3,806	10	-			
Extraordinary Payments by King's Letters	-	-	-	-	-	-	-	-	-	43,659	15	-			
Arrears of Lottery Prizes	-	-	-	-	-	-	-	-	-	729	4	8			
Prizes of Lottery, 1786	-	-	-	-	-	-	-	-	-	149,833	16	10			
Management of Lotteries	-	-	-	-	-	-	-	-	-	3,960	7	10			
Miscellaneous Supply Grants :															
Bounties on Growth of Flax and Linen Manufacture	-	-	-	-	-	-	-	-	-	19,615	7	8	96,510	-	9
" Home Sale of Irish Manufactures	-	-	-	-	-	-	-	-	-	15,692	6	2			
Towards Building Public Offices	-	-	-	-	-	-	-	-	-	5,538	9	3			
Rebuilding Kilkenny College	-	-	-	-	-	-	-	-	-	982	3	1			
Public Coal Yards, Dublin and Cork	-	-	-	-	-	-	-	-	-	2,663	3	6			
County Infirmaries	-	-	-	-	-	-	-	-	-	2,861	10	9			
Paving Dublin Streets, out of Duty on Carriages	-	-	-	-	-	-	-	-	-	5,769	4	8			
Hibernian School	-	-	-	-	-	-	-	-	-	1,846	3	1			
Dublin Society, for Improvement of Husbandry, &c.	-	-	-	-	-	-	-	-	-	4,615	7	8			
Protestant Charter Schools	-	-	-	-	-	-	-	-	-	10,153	16	11			
Foundling Hospital and Workhouse	-	-	-	-	-	-	-	-	-	3,433	4	7			
House of Industry, Dublin	-	-	-	-	-	-	-	-	-	7,384	12	4			
Hibernian Marine Society	-	-	-	-	-	-	-	-	-	923	1	6			
Auditing Grants for Public Works	-	-	-	-	-	-	-	-	-	426	12	1			
Inspector of Prisons	-	-	-	-	-	-	-	-	-	92	6	2			
Police Commissioners and Justices, Dublin	-	-	-	-	-	-	-	-	-	2,192	6	1			
Assistant Justices	-	-	-	-	-	-	-	-	-	227	2	-			
Transportation of Felons	-	-	-	-	-	-	-	-	-	1,836	12	8			
Salaries, &c. of Officers of House of Commons, and other Expenses, including Printing	-	-	-	-	-	-	-	-	-	10,256	10	7			
TOTAL CIVIL GOVERNMENT													621,095 14 7		
ARMY SERVICES (including 56,758 l. - s. 10 d. by King's Letters)													549,352 5 6		
ORDNANCE SERVICES (including 11,899 l. 7 s. 11 d. by King's Letters)													31,504 19 6		
TOTAL MILITARY EXPENDITURE													580,857 5 -		
TOTAL EXPENDITURE													1,349,715 11 -		
Advance to Dublin Corporation, for improving Port of Dublin													9,230 15 4		
Issued to pay off Loan Debentures													165,193 16 11		
" Treasury Bills													92,223 1 7		
TOTAL applied to REDUCTION of DEBT													257,416 18 6		
BALANCES in the Irish Exchequer (including Special Appropriated Duties, on 25th March 1788)													203,990 13 6		
													£. 1,820,353 18 4		

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(28 & 29 Geo. III.)

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1788	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	203,990	13	6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks,&c., and Charges of Collection and Management, viz. :									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands (with 31,384 l. 12 s. 4 d. from the Earl of Tyrone, in full of the purchase money of the Lands of Knockroe, County of Waterford), and Taxes under the Management of Excise	-	-	-	-	-	-	913,196	16	5
Special Appropriated Duties, viz. :									
Customs, &c.—(including 1,630 l. 15 s. 6 d. Duty on Wrought Plate) to Tillage	8,198	-	7						
„ to Lagan Navigation	295	6	9						
Hawkers' and Pedlars' Licenses—to Protestant Schools	16	12	4						
Coal Duty—to Improving Dublin	7,384	12	4						
Stamps, to Trinity College	260	1	5						
Stamps, including 3,802 l., Lottery Licenses	-	-	-				16,154	13	5
Post Office	-	-	-				42,103	14	4
4 s. Tax on Salaries, Pensions, &c. of Absentees	-	-	-				11,002	16	2
Miscellaneous, viz. :							9,463	16	2
Casualties	2,188	7	9						
Public Coal Yards, Dublin and Cork	196	14	4						
Poundage Fees and Pells Fees	23,552	-	-						
Several Lottery Office Keepers in consideration of His Majesty's free pardon to them	7,384	12	4						
Imprest Money re-paid, &c.	14,320	18	9						
Lottery, 1788, in full of 200,000 l. (Irish), per 28 Geo. 3, c. 2	184,615	7	8						
„ 1789, in part of 200,000 l. (Irish), per 29 Geo. 3, c. 2	9,230	15	4						
TOTAL NET INCOME	-	-	-				241,488	16	2
									1,233,410 12 8
OTHER RECEIPTS, viz. :									
Repayment of Advance, in part of 12,000 l. (Irish) for Inland Navigations	-	-	-	-	-	-	7,384	12	4
Raised by Loan Debentures, at 3 l. 10 s. per Cent. from Midsummer 1787, to complete 200,000 l. (Irish), per 27 Geo. 3, c. 2	-	-	-	-	-	-	46,153	16	11
„ Loan Debentures, at 3 l. 10 s. per Cent. from Midsummer 1788, in part of 300,000 l. (Irish), per 29 Geo. 3, c. 2	-	-	-	-	-	-	138,461	10	9
„ Loan Debentures, at 3 l. 10 s. per Cent. from Christmas 1788, in part of 100,000 l. (Irish), per 29 Geo. 3, c. 2	-	-	-	-	-	-	46,153	16	11
„ Loan Debentures, at 3 l. 10 s. per Cent. from Lady-day 1789, in part of 418,240 l. (Irish), per 29 Geo. 3, c. 2	-	-	-	-	-	-	38,606	15	5
„ Loan Debentures, at 3 l. 10 s. per Cent. from Midsummer 1789, in part of 100,000 l. (Irish), per 29 Geo. 3, c. 2	-	-	-	-	-	-	9,230	15	4
„ Loan Debentures, for Inland Navigation, at 4 l. per Cent. from 29th April 1788, per 27 Geo. 3, c. 30	-	-	-	-	-	-	11,076	18	6
TOTAL by LOAN DEBENTURES	-	-	-	-	-	-	289,683	13	10
„ Issue of Treasury Bills, at 3 l. 16 s. per Cent. per Annum	-	-	-	-	-	-	232,788	9	3
TOTAL raised by CREATION of DEBT	-	-	-	-	-	-			522,472 3 1
							£.	1,967,258	1 7

into and Issues from the Exchequer, &c., in the Year ended 25th March 1789.

(The several Sums are converted into British Currency.)

(28 & 29 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
Interest on Loan Debentures	-	-	-	-	-	-	-	-	-	44,903	7	2			
Bank of Ireland Annuity	-	-	-	-	-	-	-	-	-	22,153	16	11			
Tontine Life Annuities:										£. s. d.					
Payable in London	-	-	-	-	-	-	-	-	-	38,353	16	11			
Payable in Dublin	-	-	-	-	-	-	-	-	-	6,975	18	6			
										45,329			15	5	
Short Annuities	-	-	-	-	-	-	-	-	-	2,088	13	10			
Interest on Treasury Bills	-	-	-	-	-	-	-	-	-	28,713	4	-			
TOTAL INTEREST, &c., of PUBLIC DEBT													143,247	17	4
CIVIL GOVERNMENT, viz.:															
Salaries, &c., of State Officers, Law and other Civil Officers, and Incidental Expenses, (including 37,673 <i>l.</i> 18 <i>s.</i> , Extraordinary Payments by Concordatum)	-	-	-	-	-	-	-	-	-	122,004	4	3			
Pensions (including 231 <i>l.</i> 4 <i>s.</i> 6 <i>d.</i> to French Pensioners)	-	-	-	-	-	-	-	-	-	61,281	6	1			
TOTAL Civil List										183,285			10	4	
Other Civil Expenditure, viz.:															
Out of Special Appropriated Duties:										£. s. d.					
Tillage	-	-	-	-	-	-	-	-	-	11,324	5	11			
Lagan Navigation	-	-	-	-	-	-	-	-	-	295	6	9			
Protestant Schools	-	-	-	-	-	-	-	-	-	16	12	4			
Improving Dublin	-	-	-	-	-	-	-	-	-	7,384	12	4			
										19,020			17	4	
Making up and passing Vice Treasurer's Accounts	-	-	-	-	-	-	-	-	-	590	15	4			
Prisage	-	-	-	-	-	-	-	-	-	3,806	10	-			
Extraordinary Payments by King's Letters	-	-	-	-	-	-	-	-	-	33,905	15	-			
Arrears of Lottery Prizes	-	-	-	-	-	-	-	-	-	987	13	10			
Prizes of Lottery, 1787	-	-	-	-	-	-	-	-	-	181,726	3	2			
Management of Lotteries	-	-	-	-	-	-	-	-	-	1,474	8	-			
Miscellaneous Supply Grants:										£. s. d.					
Bounties on Growth of Flax, and on Linen Manufactures	-	-	-	-	-	-	-	-	-	19,615	7	8			
Bounties on Home Sale of Irish Manufactures	-	-	-	-	-	-	-	-	-	15,692	6	2			
Building Courts of Justice and Record Offices	-	-	-	-	-	-	-	-	-	5,538	9	3			
Paving Dublin, out of Duty on Carriages	-	-	-	-	-	-	-	-	-	3,461	10	9			
Repairing Quay at Carrickfergus	-	-	-	-	-	-	-	-	-	461	10	9			
For Parliament Square, Trinity College	-	-	-	-	-	-	-	-	-	1,384	12	4			
Public Coal Yards, Dublin and Cork	-	-	-	-	-	-	-	-	-	1,783	14	-			
Salaries, &c., of Officers, House of Commons, and other Expenses, including Printing	-	-	-	-	-	-	-	-	-	10,431	3	3			
Auditing Grants for Public Works	-	-	-	-	-	-	-	-	-	434	4	9			
Inspector of Prisons	-	-	-	-	-	-	-	-	-	230	15	4			
Police Commissioners and Justices, Dublin	-	-	-	-	-	-	-	-	-	1,753	16	11			
County Police and Assistant Justices	-	-	-	-	-	-	-	-	-	2,495	8	7			
Transportation of Convicts	-	-	-	-	-	-	-	-	-	3,033	-	6			
Commissioners of Education	-	-	-	-	-	-	-	-	-	117	9	5			
Dublin Society, for Improvement of Husbandry, &c.	-	-	-	-	-	-	-	-	-	4,615	7	8			
Protestant Schools	-	-	-	-	-	-	-	-	-	9,230	15	4			
County Infirmarys	-	-	-	-	-	-	-	-	-	3,070	4	8			
Foundling Hospital and Workhouse	-	-	-	-	-	-	-	-	-	3,819	18	2			
House of Industry, Dublin	-	-	-	-	-	-	-	-	-	7,384	12	4			
Hibernian Marine Society	-	-	-	-	-	-	-	-	-	923	1	7			
For Recovering a Debt due to the Exchequer	-	-	-	-	-	-	-	-	-	461	10	9			
TOTAL CIVIL GOVERNMENT										95,939			-	2	
													520,736	13	2
ARMY SERVICES (including 50,972 <i>l.</i> 18 <i>s.</i> 2 <i>d.</i> by King's Letters)										545,794			17	4	
ORDNANCE SERVICES (including 5,812 <i>l.</i> 10 <i>s.</i> 3 <i>d.</i> by King's Letters)										25,241			3	10	
TOTAL MILITARY EXPENDITURE													571,036	1	2
TOTAL EXPENDITURE													1,235,020	11	8
Advance, for Inland Navigations													11,076	18	6
Issued to pay off Loan Debentures										245,427			13	10	
Issued to pay off Treasury Bills										219,207			13	11	
TOTAL applied to the REDUCTION of DEBT													464,635	7	9
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1789													256,525	3	8
										£.			1,967,258	1	7

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(29 & 30 Geo. III.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1789 - - - - -	- - -	- - -	256,525 3 8
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents, and other Revenue of Crown Lands, and Taxes under the Management of Excise - - - - -	- - -	971,859 2 5	
Special Appropriated Duties:			
Customs, &c.—to Linen Manufacture - - - - -	323 1 6		
„ including 404 l. 13 s. 6 d. Duty on Wrought Plate, to Tillage - - - - -	4,602 9 4		
„ to Lagan Navigation - - - - -	634 17 2		
Coal Duty—to Improving Dublin - - - - -	7,384 12 4		
Stamps—to Trinity College - - - - -	266 16 -		
		13,301 16 4	
Stamps, including 4,505 l. Lottery Licenses - - - - -	- - -	42,975 4 5	
Post Office - - - - -	- - -	13,221 8 7	
4 s. Tax on Salaries, Pensions, &c., of Absentees - - - - -	- - -	5,240 15 10	
Miscellaneous, viz.:			
Casualties - - - - -	2,761 11 7		
Public Coal Yards, Dublin and Cork - - - - -	1,627 10 7		
Poundage Fees and Pells Fees - - - - -	24,936 7 7		
Imprest Money repaid - - - - -	626 3 7		
Lottery, 1789, to complete 200,000 l. (Irish), per 29 Geo. 3, c. 2 -	175,384 12 4		
„ 1790, in part of 280,250 l. (Irish), per 30 Geo. 3, c. 2 -	129,346 3 -		
		334,682 8 8	
TOTAL NET INCOME - - - - -	- - -		1,381,280 16 3
OTHER RECEIPTS, viz.:			
Repayment of Advance, to complete 12,000 l. (Irish), for Inland Navigations - - - - -	- - -	- - -	3,692 6 2
Raised by Loan Debentures, at 3 l. 10 s. per Cent., from Midsummer 1788, to complete 300,000 l. (Irish), per 29 Geo. 3, c. 2 - - -	- - -	138,461 10 9	
„ Loan Debentures, at 3 l. 10 s. per Cent., from Christmas 1788, to complete 100,000 l. (Irish), per 29 Geo. 3, c. 2 - - -	- - -	46,153 16 11	
„ Loan Debentures, at 3 l. 10 s. per Cent., from Lady Day 1789, to complete 418,240 l. (Irish), per 29 Geo. 3, c. 2 - - -	- - -	347,460 18 6	
„ Loan Debentures, at 3 l. 10 s. per Cent., from Midsummer 1789, to complete 100,000 l. (Irish), per 29 Geo. 3, c. 2 - - -	- - -	83,076 18 6	
TOTAL by LOAN DEBENTURES - - - - -	- - -	615,153 4 8	
„ Issue of Treasury Bills, at 3 l. 16 s. per Cent. - - - - -	- - -	233,042 6 1	
TOTAL raised by CREATION of DEBT - - -	- - -		848,195 10 9
		£.	2,489,693 16 10

into and Issues from the Exchequer, &c., in the Year ended 25th March 1790.

(The several Sums are converted into British Currency).

(29 & 30 Geo. III.)

INTEREST, &c., of PUBLIC DEBT, viz.:											£.	s.	d.	£.	s.	d.
Interest on Loan Debentures	-	-	-	-	-	-	-	-	-	-	48,077	19	1			
Bank of Ireland Annuity	-	-	-	-	-	-	-	-	-	-	22,153	16	11			
Tontine Life Annuities:																
Payable in London	-	-	-	-	-	-	-	-	-	£. 36,138	s. 9	d. 2				
Payable in Dublin	-	-	-	-	-	-	-	-	-	7,183	3	2				
											43,321	12	4			
Short Annuities	-	-	-	-	-	-	-	-	-	-	2,009	8	6			
Interest on Treasury Bills	-	-	-	-	-	-	-	-	-	-	25,014	15	10			
TOTAL INTEREST, &c., of PUBLIC DEBT														140,577	12	8
CIVIL GOVERNMENT, viz.:																
Salaries, &c., of State Officers, Law and other Civil Officers, and Incidental Expenses, including 43,156 <i>l.</i> 7 <i>s.</i> 7 <i>d.</i> Extraordinary Payments by Concordatum	-	-	-	-	-	-	-	-	-	-	133,084	4	9			
Pensions (including 564 <i>l.</i> 18 <i>s.</i> 3 <i>d.</i> to French Pensioners)	-	-	-	-	-	-	-	-	-	-	70,945	7	4			
TOTAL Civil List											204,029	12	1			
Other Civil Expenditure, viz.:																
Out of Special Appropriated Duties:																
Linen Manufacture	-	-	-	-	-	-	-	-	-	£. 8,198	s. 13	d. 6				
Tillage	-	-	-	-	-	-	-	-	-	4,730	17	-				
Lagan Navigation	-	-	-	-	-	-	-	-	-	634	17	2				
Improving Dublin	-	-	-	-	-	-	-	-	-	7,384	12	4				
											20,949	-	-			
Making up and passing Vice Treasurer's Accounts	-	-	-	-	-	-	-	-	-	-	1,181	10	9			
Prisage	-	-	-	-	-	-	-	-	-	-	2,854	17	6			
Extraordinary Payments by King's Letters	-	-	-	-	-	-	-	-	-	-	35,219	3	5			
Lottery Prizes, 1788	-	-	-	-	-	-	-	-	-	-	184,181	10	9			
Management of Lotteries	-	-	-	-	-	-	-	-	-	-	6,376	8	4			
Miscellaneous Supply Grants:																
Bounties on Growth of Flax and Linen Manufacture	-	-	-	-	-	-	-	-	-	£. 19,615	s. 7	d. 8				
Bounties on Home Sale of Irish Manufactures	-	-	-	-	-	-	-	-	-	7,846	3	1				
Dublin Society for Improvement of Husbandry, &c.	-	-	-	-	-	-	-	-	-	2,307	13	10				
Lough Swilly Navigation	-	-	-	-	-	-	-	-	-	2,769	4	8				
Tillage (out of Tax on Coaches)	-	-	-	-	-	-	-	-	-	2,432	6	2				
Paving Dublin (out of Duty on Carriages)	-	-	-	-	-	-	-	-	-	4,615	7	8				
Parliament Square, Trinity College	-	-	-	-	-	-	-	-	-	1,384	12	4				
Road to Lough Neagh Navigation	-	-	-	-	-	-	-	-	-	1,846	3	1				
Building Public Offices	-	-	-	-	-	-	-	-	-	5,538	9	3				
Board of First Fruits, for Building Churches	-	-	-	-	-	-	-	-	-	4,615	7	8				
Salaries, &c. of Officers, House of Commons, and other Expenses, including Printing	-	-	-	-	-	-	-	-	-	11,248	19	10				
Public Coal Yards, Dublin and Cork	-	-	-	-	-	-	-	-	-	1,007	1	10				
Commissioners of Education	-	-	-	-	-	-	-	-	-	184	12	3				
Commissioners of Imprest Accounts	-	-	-	-	-	-	-	-	-	553	16	11				
Inspector of Prisons	-	-	-	-	-	-	-	-	-	184	12	3				
Police Commissioners and Justices, Dublin	-	-	-	-	-	-	-	-	-	1,753	16	11				
County Police and Assistant Justices	-	-	-	-	-	-	-	-	-	2,330	10	-				
Transportation of Convicts	-	-	-	-	-	-	-	-	-	2,824	12	10				
County Infirmaries	-	-	-	-	-	-	-	-	-	2,953	16	11				
Protestant Charter Schools	-	-	-	-	-	-	-	-	-	11,076	18	6				
Foundling Hospital and Workhouse	-	-	-	-	-	-	-	-	-	6,344	6	1				
House of Industry, Dublin	-	-	-	-	-	-	-	-	-	7,384	12	4				
Hibernian Marine Society	-	-	-	-	-	-	-	-	-	923	1	7				
											101,741	13	8			
TOTAL CIVIL GOVERNMENT														556,533	16	6
ARMY SERVICES (including 50,102 <i>l.</i> 12 <i>s.</i> 3 <i>d.</i> by King's Letters)											564,431	10	9			
ORDNANCE SERVICES (including 14,623 <i>l.</i> 8 <i>s.</i> 3 <i>d.</i> by King's Letters)											34,339	12	5			
TOTAL MILITARY EXPENDITURE														598,771	3	2
TOTAL EXPENDITURE														1,295,882	12	4
Issued to pay off Loan Debentures											660,789	4	7			
Issued to pay off Treasury Bills											245,030	15	5			
TOTAL applied to REDUCTION of DEBT														905,820	-	-
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1790														287,991	4	6
											£.			2,489,693	16	10

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(30 & 31 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1790 - - - - -	-	-	-	-	-	-	287,991	4	6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise - - - - -	-	-	-	1,000,008	13	5			
Special Appropriated Duties:									
Customs, &c.—to Linen - - - - -	923	1	6						
" to Lagan Navigation - - - - -	417	13	4						
" to Irish Fisheries - - - - -	19,747	9	-						
Coal Duty—to Improving Dublin - - - - -	6,461	10	9						
Stamps—to Trinity College - - - - -	360	12	2						
				27,310	6	9			
Stamps, including 4,885 <i>l.</i> 0 <i>s.</i> 7 <i>d.</i> from Lottery Licenses - - - - -	-	-	-	44,741	5	9			
Post Office - - - - -	-	-	-	9,467	6	-			
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	9,383	3	2			
Miscellaneous, viz.:									
Casualties - - - - -	2,555	15	5						
Public Coal Yards, Dublin and Cork - - - - -	2,538	13	-						
Poundage Fees and Pells Fees - - - - -	27,495	13	4						
Imprest Money repaid, &c. - - - - -	1,107	13	10						
Lottery, 1790, to complete 280,250 <i>l.</i> (Irish), per 30 Geo. 3. c. 2 - - -	129,346	18	6						
" 1791, in part of 286,583 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> (Irish), per 31 Geo. 3. c. 2 -	59,521	3	1						
				222,565	17	2			
TOTAL NET INCOME - - - - -	-	-	-				1,313,476	12	3
OTHER RECEIPTS, viz.:									
Repayment of Advance to Dublin Corporation, for improving Dublin Harbour - - - - -	-	-	-	-	-	-	9,230	15	5
Raised by Loan Debentures, at 4 <i>l.</i> per Cent., in part of 200,000 <i>l.</i> , for Inland Navigation, per 29 Geo. 3. c. 33 - - - - -	15,415	7	8						
" by Loan Debentures, at 4 <i>l.</i> per Cent., from 7th August 1790, in part of 200,000 <i>l.</i> , Vote of Credit, per Resolution of the House of Commons, 5th July 1790 - - - - -	46,153	16	11						
TOTAL raised by LOAN DEBENTURES - - - - -				61,569	4	7			
" by Issue of Treasury Bills, at 3 <i>l.</i> 16 <i>s.</i> per Cent. - - - - -	-	-	-	46,153	16	11			
TOTAL raised by CREATION OF DEBT - - - - -	-	-	-				107,723	1	6
							£.	1,718,421	13 8

into and Issues from the Exchequer, &c., in the Year ended 25th March 1791.

(The several Sums are converted into British Currency.)

(30 & 31 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest on Loan Debentures - - - - -	- - - - -	36,513 6 6	
Bank of Ireland Annuity - - - - -	- - - - -	22,153 16 11	
Tontine Life Annuities:	£. s. d.		
Payable in London - - - - -	38,180 15 5		
Payable in Dublin - - - - -	6,909 18 6		
		45,090 13 11	
Short Annuities - - - - -	- - - - -	2,113 5 5	
Interest on Treasury Bills - - - - -	- - - - -	23,456 5 1	
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	- - - - -		120,327 7 10
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including 37,998 l. 2 s. 8 d. Extraordinary Payments by Concordatum - - - - -	- - - - -	138,483 5 6	
Pensions (including 239 l. 10 s. 9 d. to French Pensioners) - - - - -	- - - - -	84,194 11 7	
TOTAL Civil List - - - - -	- - - - -	222,677 17 1	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:	£. s. d.		
Lagan Navigation - - - - -	417 13 4		
Improving Dublin - - - - -	6,461 10 9		
		6,879 4 1	
Making up and passing Vice Treasurer's Accounts - - - - -	- - - - -	3,544 12 4	
Prisage - - - - -	- - - - -	4,753 2 6	
Extraordinary Payments by King's Letters - - - - -	- - - - -	40,593 2 7	
Lottery Prizes, 1790 - - - - -	- - - - -	182,713 10 11	
Management of Lotteries - - - - -	- - - - -	4,106 12 3	
Miscellaneous Supply Grants:	£. s. d.		
Bounties on Growth of Flax and Linen Manufacture - - - - -	19,615 7 8		
Bounties on Home Sale of Irish Manufactures - - - - -	15,692 6 1		
Inland Navigations, including 1,067 l. 8 s. 8 d. (out of Duty on Carriages) - - - - -	16,482 16 4		
Paving Dublin (out of Duty on Carriages) - - - - -	5,769 4 8		
Carrying on Parliament-square, Trinity College - - - - -	2,769 4 8		
Dublin Society, for Improvement of Husbandry, &c. - - - - -	6,923 1 6		
Salaries, &c. of Officers, House of Commons, and other expenses, including Printing - - - - -	10,951 10 2		
Public Coal Yards, Dublin and Cork - - - - -	3,172 16 7		
Secretary to Commissioners of Education - - - - -	184 12 3		
Commissioners of Imprest Accounts - - - - -	883 12 4		
Inspector of Prisons - - - - -	92 6 2		
Police Commissioners and Justices, Dublin - - - - -	1,753 16 11		
County Police and Assistant Justices - - - - -	2,353 16 11		
Transportation of Convicts - - - - -	57 12 10		
County Infirmaries - - - - -	3,276 18 5		
Foundling Hospital and Workhouse - - - - -	5,105 9 -		
House of Industry, Dublin - - - - -	7,384 12 4		
Hibernian Marine Society - - - - -	923 1 7		
Hibernian School - - - - -	2,769 4 8		
Protestant Charter Schools - - - - -	11,076 18 6		
		117,238 9 7	
TOTAL CIVIL GOVERNMENT - - - - -	- - - - -		582,511 17 4
ARMY SERVICES (including 96,302 l. 15 s. 3 d. by King's Letters) - - - - -	- - - - -	612,721 2 7	
NAVY SERVICES (by King's Letters) - - - - -	- - - - -	5,979 4 10	
ORDNANCE SERVICES (including 32,451 l. 8 s. 6 d. by King's Letters) - - - - -	- - - - -	53,548 - 7	
TOTAL MILITARY AND NAVAL EXPENDITURE - - - - -	- - - - -		672,248 8 -
TOTAL EXPENDITURE - - - - -	- - - - -		1,384,087 13 2
Issued to pay off Loan Debentures - - - - -	- - - - -	12,330 15 4	
Issued to pay off Treasury Bills - - - - -	- - - - -	46,800 - -	
TOTAL applied to REDUCTION of DEBT - - - - -	- - - - -		59,030 15 4
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1791 - - - - -	- - - - -		275,303 5 2
	£.		1,718,421 13 8

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(31 & 32 Geo. III.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1791 - - - - -	- - -	- - -	275,303 5 2
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	- - -	975,554 6 7	
Special Appropriated Duties:			
Customs, &c.—to Linen - - - - -	323 1 6		
„ to Lagan Navigation - - - - -	690 15 11		
Coal Duty—to Improving Dublin - - - - -	7,384 12 4		
Stamps—to Trinity College - - - - -	371 7 8		
		8,769 17 5	
Stamps, including 2,315 <i>l.</i> 16 <i>s.</i> 4 <i>d.</i> , Lottery Licenses - - - - -	- - -	46,224 18 2	
Post Office - - - - -	- - -	14,289 17 9	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	14,049 18 -	
Miscellaneous, viz.:			
Casualties - - - - -	4,634 1 3		
Public Coal Yards, Dublin and Cork - - - - -	3,420 13 6		
Poundage Fees and Pells Fees - - - - -	27,496 10 8		
From the Bank of Ireland, on account of Renewal of their Charter, per 31 Geo. 3, c. 22 - - - - -	27,692 6 1		
Imprest Money repaid, &c. - - - - -	72 2 9		
Lottery, 1791, to complete 286,583 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> (Irish), per 31 Geo. 3, c. 2 - - - - -	205,017 6 2		
„ 1792, in part of 297,500 <i>l.</i> (Irish), per 32 Geo. 3, c. 2 - - -	41,192 6 2		
		309,525 6 7	
TOTAL NET INCOME - - - - -	- - -		1,368,414 4 6
OTHER RECEIPTS, viz.:			
Raised by 4 <i>l.</i> per Cent. Debentures, for Inland Navigations, in further part of 200,000 <i>l.</i> (Irish), per 29 Geo. 3, c. 33 - - - - -	- - -	23,076 18 5	
„ by Issue of Treasury Bills, at 3 <i>l.</i> 16 <i>s.</i> per cent. - - - - -	- - -	92,307 13 10	
TOTAL raised by CREATION of DEBT - - - - -	- - -		115,384 12 3
		£.	1,759,102 1 11

into and Issues from the Exchequer, &c., in the Year ended 25th March 1792.

(The several Sums are converted into British Currency.)

(31 & 32 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£.	s.	d.	£.	s.	d.
Interest of Loan Debentures	- - - - -	38,157	5	3			
Bank of Ireland Annuity	- - - - -	22,153	16	11			
Tontine Life Annuities:							
Payable in London	- - - - -	40,030	15	5			
Payable in Dublin	- - - - -	6,884	1	7			
		46,914	17	-			
Short Annuities	- - - - -	2,014	12	4			
Interest on Treasury Bills	- - - - -	29,932	18	3			
TOTAL INTEREST, &c. of PUBLIC DEBT	- - - - -				133,173	9	9
CIVIL GOVERNMENT, viz.:							
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including 40,267 l. 3 s. 6 d., Extraordinary Payments by Concordatum	- - - - -	143,697	16	7			
Pensions, including 239 l. 10 s. 9 d. to French Pensioners	- - - - -	131,874	1	5			
TOTAL Civil List	- - - - -	275,571	18	-			
Other Civil Expenditure, viz.:							
Out of Special Appropriated Duties:							
Lagan Navigation	- - - - -	690	15	11			
Improving Dublin	- - - - -	7,384	12	4			
		8,075	8	3			
Making up and passing Vice Treasurer's Accounts	- - - - -	2,363	1	6			
Prisage	- - - - -	4,758	2	6			
Extraordinary Payments by King's Letters	- - - - -	32,192	11	-			
Lottery Prizes, 1790	- - - - -	183,845	10	9			
Management of Lotteries	- - - - -	3,960	9	4			
Miscellaneous Supply Grants:							
Bounties on Growth of Flax and Linen Manufacture	- - - - -	19,615	7	8			
Bounties on Home Sale of Irish Manufactures	- - - - -	13,384	12	3			
Towards making Galway Harbour more commodious	- - - - -	923	1	7			
Board of First Fruits, for Building Churches	- - - - -	9,230	15	4			
For carrying on Parliament Square, Trinity College	- - - - -	2,769	4	8			
Paving Dublin, out of Tax on Coaches	- - - - -	5,769	4	8			
Inland Navigations	- - - - -	23,076	18	5			
Salaries, &c. of Officers, House of Commons, and other Expenses, including Printing	- - - - -	12,288	4	8			
Public Coal Yards, Dublin and Cork	- - - - -	4,033	15	5			
Secretary to Commissioners of Education	- - - - -	184	12	4			
Commissioners of Imprest Accounts	- - - - -	681	18	5			
Inspector of Prisons	- - - - -	184	12	4			
Police Commissioners and Justices, Dublin	- - - - -	1,753	16	11			
County Police and Assistant Justices	- - - - -	3,022	7	6			
Transportation of Convicts	- - - - -	1,052	7	3			
Dublin Society, for Improvement of Husbandry, &c.	- - - - -	4,615	7	8			
County Infirmaries	- - - - -	3,000	-	-			
Foundling Hospital and Workhouse	- - - - -	10,615	7	8			
House of Industry, Dublin	- - - - -	7,384	12	4			
Hibernian Marine Society	- - - - -	923	1	7			
Hibernian School	- - - - -	923	1	7			
Protestant Charter Schools	- - - - -	11,076	18	5			
		136,509	8	8			
TOTAL CIVIL GOVERNMENT	- - - - -				647,276	10	-
ARMY SERVICES (including 68,372 l. 0 s. 6 d. by King's Letters)	- - - - -	580,906	17	-			
ORDNANCE SERVICES (including 13,489 l. 12 s. 11 d. by King's Letters)	- - - - -	34,593	1	9			
TOTAL MILITARY EXPENDITURE	- - - - -				615,499	18	9
TOTAL EXPENDITURE	- - - - -				1,305,049	18	6
Issued to pay off Loan Debentures	- - - - -	65,769	4	7			
Issued to pay off Treasury Bills	- - - - -	92,884	12	4			
TOTAL applied to REDUCTION of DEBT	- - - - -				158,653	16	11
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1792	- - - - -				204,498	6	6
		£.			1,759,102	1	11

to and Issues from the Exchequer, &c., in the Year ended 25th March 1793.

(The several Sums are converted into British Currency.)

(32 & 33 Geo. III.)

INTEREST, &c. OF PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures	- - - - -	37,824 18 4	
Bank of Ireland Annuity	- - - - -	22,153 16 11	
Tontine Life Annuities:			
Payable in London	- - - - -	40,076 18 6	
Payable in Dublin	- - - - -	6,720 4 7	
		46,797 3 1	
Short Annuities	- - - - -	2,092 10 -	
Interest on Treasury Bills	- - - - -	23,718 11 5	
TOTAL INTEREST, &c. OF PUBLIC DEBT	- - - - -		132,586 19 9
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including 46,879 l. 19 s. 4 d., Extraordinary Payments by Concordatum	- - - - -	123,094 18 9	
Pensions, including 118 l. 15 s. 11 d. to French Pensioners	- - - - -	41,203 13 4	
TOTAL Civil List	- - - - -	164,298 12 1	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Duties:			
Linen Manufacture	- - - - -	1,846 - 4	
Lagan Navigation	- - - - -	611 15 2	
Irish Fisheries	- - - - -	23,516 10 4	
Improving Dublin	- - - - -	7,384 12 3	
Trinity College	- - - - -	1,495 9 2	
		34,854 7 3	
Making up and passing Vice Treasurer's Accounts	- - - - -	2,363 1 6	
Prisage	- - - - -	1,903 5 -	
Extraordinary Payments by King's Letters, including 33,660 l. 16 s. 9 d. for purchase of Wheat and Flour	- - - - -	68,597 3 -	
Lottery Prizes, 1791	- - - - -	183,239 1 7	
Management of Lotteries	- - - - -	4,131 14 -	
Parliamentary Grants:			
Bounties on Growth of Flax and Linen Manufacture	- - - - -	19,615 7 9	
Bounties on Home Sale of Irish Manufactures	- - - - -	11,076 18 5	
Towards finishing Parliament Square, Trinity College	- - - - -	2,769 4 8	
Inland Navigations	- - - - -	36,461 10 9	
Board of First Fruits, for Building Churches	- - - - -	13,846 3 1	
Paving Dublin, out of Duty on Carriages	- - - - -	4,615 7 8	
Salaries, &c. of Officers of House of Commons, and other Expenses, including Printing	- - - - -	12,204 11 5	
Public Coal Yards, Dublin and Cork	- - - - -	3,218 14 9	
Commissioners of Imprest Accounts	- - - - -	618 11 2	
Secretary to Commissioners of Education	- - - - -	184 12 3	
Inspector of Prisons	- - - - -	184 12 3	
Police Commissioners and Justices, Dublin	- - - - -	1,753 17 -	
County Police and Assistant Justices	- - - - -	2,623 16 11	
Transportation of Convicts	- - - - -	7,985 5 6	
Dublin Society, for Improvement of Husbandry, &c.	- - - - -	4,615 7 8	
County Infirmary	- - - - -	3,184 12 4	
Foundling Hospital and Workhouse	- - - - -	9,230 15 4	
House of Industry, Dublin	- - - - -	7,384 12 3	
Hibernian Marine Society	- - - - -	923 1 7	
Hibernian School	- - - - -	923 1 7	
St. Patrick's Hospital	- - - - -	2,370 9 2	
Protestant Charter Schools	- - - - -	11,076 18 6	
		156,867 12 -	
TOTAL CIVIL GOVERNMENT	- - - - -		616,254 16 5
ARMY SERVICES (including 79,971 l. 15 s. 1 d. by King's Letters)	- - - - -	565,494 8 9	
ORDNANCE SERVICES (including 27,972 l. 7 s. 5 d. by King's Letters)	- - - - -	49,051 12 3	
TOTAL MILITARY EXPENDITURE	- - - - -		614,546 1 -
TOTAL EXPENDITURE	- - - - -		1,363,387 17 2
Issued to pay off Loan Debentures	- - - - -	25,089 4 7	
" Treasury Bills	- - - - -	91,800 - -	
TOTAL applied to REDUCTION OF DEBT	- - - - -		116,889 4 7
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1793	- - - - -		219,559 7 1
		£.	1,699,836 8 10

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(33 & 34 Geo III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1793 - - - - -	-	-	-	-	-	-	219,559	7	1
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - -	-	-	-	878,487	13	9			
Special Appropriated Duties, viz.:									
Customs, &c., to Linen Manufacture - - - - -	726	18	5						
,, to Lagan Navigation - - - - -	710	15	5						
Coal Duty, to Improving Dublin - - - - -	8,307	13	10						
				9,745	7	8			
Stamps - - - - -	-	-	-	48,284	17	10			
Post Office - - - - -	-	-	-	10,991	2	6			
4s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	10,950	1	3			
Miscellaneous, viz.:									
Casualties - - - - -	3,865	17	1						
Public Coal Yards - - - - -	1,699	-	2						
Poundage Fees and Pells Fees - - - - -	32,444	11	6						
Imprest Money repaid, &c. - - - - -	1,088	2	11						
Fines imposed by the House of Lords for Contempt - - -	923	1	6						
Lottery, 1793, to complete 240,500 l. (Irish), per 33 Geo. 3, c. 5 -	180,392	6	2						
				220,412	19	4			
TOTAL NET INCOME - - - - -	-	-	-				1,178,872	2	4
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures, at 5 l. per Cent., from 24th June 1793, per 33 Geo. 3, c. 5 (200,000 l., Irish) - - - - -	-	-	-	184,615	7	8			
Raised by Loan Debentures, at 5 l. per Cent., and by Short Annuities, at 1 l. per Cent., for 15 years, from 25th December 1793 and 25th March 1794, in part of 1,029,650 l. (Irish), per 34 Geo. 3, c. 4 (102,965 l., Irish) - - - - -	-	-	-	95,044	12	4			
Raised by Loan Debentures, at 5 l. per Cent., from 24th June 1793, in part of 250,000 l. (Irish), Vote of Credit per Resolution of House of Commons, 11th June 1793 (150,000 l., Irish) - - - - -	-	-	-	138,461	10	9			
Raised by Loan Debentures, at 4 l. per Cent., for Inland Navigations, from various dates, in further part of 200,000 l. (Irish), per 29 Geo. 3, c. 33 (23,400 l., Irish) - - - - -	-	-	-	21,600	-	-			
TOTAL raised by LOAN DEBENTURES - - - - -	-	-	-	439,721	10	9			
Raised by Issue of Treasury Bills, at 4 l. 11s. 3d. per Cent. (100,000 l., Irish) - - - - -	-	-	-	92,307	13	10			
,, at 5 l. per Cent. (339,100 l., Irish) - - - - -	-	-	-	313,015	7	9			
TOTAL raised by CREATION of DEBT - - - - -	-	-	-				845,044	12	4
							£.	2,243,476	1 9

into and Issues from the Exchequer, &c., in the Year ended 25th March 1794.

(The several Sums are converted into British Currency.)

(33 & 34 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:		£. s. d.	£. s. d.
Interest of Loan Debentures - - - - -	- - - - -	44,088 13 10	
Bank of Ireland Annuity - - - - -	- - - - -	22,153 16 11	
Tontine Life Annuities:			
Payable in London - - - - -	£. s. d. 38,183 1 7		
Payable in Dublin - - - - -	7,099 16 11		
		45,282 18 6	
Short Annuities - - - - -	- - - - -	2,149 12 4	
Interest on Treasury Bills - - - - -	- - - - -	32,832 2 5	
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -			146,507 4 -
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including 75,980 l. 19 s. 9 d., Extraordinary Payments by Concordatum - - - - -	- - - - -	177,055 12 3	
Pensions (including 239 l. 10 s. 9 d. to French Pensioners) - - - - -	- - - - -	89,177 5 4	
TOTAL Civil List - - - - -		266,232 17 7	
Other Civil Expenditure, viz.:			
Out of Special Appropriated Funds:	£. s. d.		
Linen Manufacture - - - - -	726 18 5		
Lagan Navigation - - - - -	710 15 5		
Improving Dublin - - - - -	8,307 13 10		
		9,745 7 8	
Making up and passing the Vice Treasurer's Accounts - - - - -	- - - - -	3,323 1 6	
Prisage - - - - -	- - - - -	3,806 10 -	
Extraordinary Payments by King's Letters - - - - -	- - - - -	94,663 12 4	
Lottery Prizes - - - - -	- - - - -	182,073 4 7	
Management of Lotteries - - - - -	- - - - -	4,883 17 7	
Parliamentary Grants:	£. s. d.		
Bounties on Growth of Flax and Linen Manufacture - - - - -	19,938 9 3		
Bounties on Home Sale of Irish Manufactures - - - - -	11,076 18 6		
Wide Streets, Dublin - - - - -	4,615 7 8		
Inland Navigations - - - - -	21,600 - -		
Board of First Fruits, for Building Churches - - - - -	9,230 15 5		
Salaries, &c. of Officers of the House of Commons, and other Expenses, including Printing - - - - -	11,320 6 2		
Public Coal Yards, Dublin and Cork - - - - -	5,112 1 9		
Commissioners of Imprest Accounts - - - - -	371 14 6		
Secretary to Commissioners of Education - - - - -	184 12 4		
Inspection of Prisons - - - - -	184 12 4		
Police Commissioners and Justices, Dublin - - - - -	1,984 12 4		
County Police and Assistant Justices - - - - -	2,579 18 10		
Transportation of Convicts - - - - -	3,344 6 4		
Dublin Society, for Improvement of Husbandry, &c. - - - - -	4,615 7 8		
County Infirmarys - - - - -	2,723 1 6		
Foundling Hospital and Workhouse - - - - -	4,615 7 8		
Poor of Dublin - - - - -	7,384 12 4		
Hibernian Marine Society - - - - -	923 1 6		
Hibernian School - - - - -	923 1 6		
Protestant Charter Schools - - - - -	11,076 18 6		
		123,805 6 1	
TOTAL CIVIL GOVERNMENT - - - - -			688,533 17 4
ARMY SERVICES (including 49,416 l. 10 s. 11 d. by King's Letters) - - - - -	- - - - -	703,821 4 4	
ORDNANCE SERVICES (including 15,410 l. 18 s. 4 d. by King's Letters) - - - - -	- - - - -	42,006 13 10	
TOTAL MILITARY EXPENDITURE - - - - -			745,827 18 2
TOTAL EXPENDITURE - - - - -			1,580,868 19 6
Issued to pay off Loan Debentures - - - - -	- - - - -	710 15 5	
" Treasury Bills - - - - -	- - - - -	92,123 1 6	
TOTAL applied to REDUCTION of DEBT - - - - -			92,833 16 11
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1794 - - - - -	- - - - -		569,773 5 4
		£.	2,243,476 1 9

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(34 & 35 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1794 - - - - -	-	-	-	-	-	-	569,773	5	4
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	-	-	-	1,110,120	4	4			
Special Appropriated Duties:									
Customs, &c., to Lagan Navigation - - - - -	1,090	17	1						
Coal Duty to Improving Dublin - - - - -	6,461	10	9						
Stamps—to King's Inns - - - - -	1,181	10	9						
				8,733	18	7			
Stamps - - - - -	-	-	-	62,709	4	2			
Post Office - - - - -	-	-	-	12,907	3	9			
4s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	12,944	6	5			
Miscellaneous, viz.:									
Casualties - - - - -	2,981	14	10						
Public Coal Yards - - - - -	1,066	1	5						
Poundage Fees and Pells Fees - - - - -	50,000	19	1						
Lottery, 1794, in full of Subscription, per 34 Geo. 3, c. 4 - - -	189,230	15	5						
Ditto, 1795, in part of 265,000 <i>l.</i> (Irish), per 35 Geo. 3, c. 6 - -	24,461	10	9						
				267,741	1	6			
TOTAL NET INCOME - - - - -	-	-	-				1,475,215	18	9
OTHER RECEIPTS, viz.:									
Raised by Loan Debentures, at 5 <i>l.</i> per Cent., and by Short Annuities, at 1 <i>l.</i> per Cent., for 15 years, from 25th December 1793 and 25th March 1794, to complete 1,029,650 <i>l.</i> (Irish), per 34 Geo. 3, c. 4 - - -	-	-	-	855,401	10	9			
Raised by Loan Debentures, at 5 <i>l.</i> per Cent., and by Short Annuities, at 1 <i>l.</i> 5 <i>s.</i> per Cent., for 15 years, from 25th March 1795, in part of 1,591,166 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> (Irish), per 35 Geo. 3, c. 6 - - -	-	-	-	18,461	10	9			
Raised by Loan Debentures, at 4 <i>l.</i> per Cent., for Inland Navigations, from various dates, in further part of 200,000 <i>l.</i> (Irish), per 29 Geo. 3, c. 33 -	-	-	-	20,492	6	2			
TOTAL raised by LOAN DEBENTURES - - -	-	-	-	894,355	7	8			
Raised by Issue of Treasury Bills, at 5 <i>l.</i> per Cent. - - - - -	-	-	-	240,830	15	5			
TOTAL raised by CREATION of DEBT - - -	-	-	-				1,135,186	3	1
							3,160,175	7	2

into and Issues from the Exchequer, &c., in the Year ended 25th March 1795.

(The several Sums are converted into British Currency.)

(34 & 35 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.
Interest of Loan Debentures	-	-	89,751	9	5			
Bank of Ireland Annuity	-	-	22,153	16	11			
Tontine Life Annuities:								
Payable in London	-	-	38,123	1	7			
Payable in Dublin	-	-	6,682	7	8			
Short Annuities	-	-	44,805	9	3			
Interest on Treasury Bills	-	-	7,066	12	4			
Bank of Ireland, Interest on 100,000 l. (Irish), advanced on credit of the Loan	-	-	50,027	16	6			
	-	-	619	11	11			
TOTAL INTEREST, &c. of PUBLIC DEBT						214,424	16	4
CIVIL GOVERNMENT, viz.:			£.	s.	d.			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses, including 191,619 l. 14s. 10 d., Arrear at Lady-day 1794	-	-	295,510	7	6			
Pensions	-	-	84,993	1	10			
TOTAL Civil List			380,503	9	4			
Other Civil Expenditure, viz.:			£.	s.	d.			
Out of Special Appropriated Funds:								
Lagan Navigation	-	-	1,090	17	1			
Improving Dublin	-	-	6,461	10	9			
King's Inns	-	-	683	1	7			
Prisage	-	-	8,235	9	5			
Lottery Prizes	-	-	5,709	15	-			
Management of Lotteries	-	-	164,849	16	11			
	-	-	4,162	11	11			
Parliamentary Grants:								
Permanent Grants:								
Public Infirmaries	-	-	2,930	15	4			
Public Coal Yards	-	-	4,044	3	3			
Police Establishment	-	-	4,006	3	1			
Bounties on Home Sale of Irish Manufacture	-	-	8,769	4	7			
Secretary to Commissioners of Education	-	-	184	12	4			
Inland Navigations	-	-	20,492	6	2			
Secret Service, on Affidavit	-	-	565	15	9			
Annual Grants:			40,993	-	6			
Officers of House of Commons	-	-	8,952	1	3			
Public Officers, for Services	-	-	1,966	3	1			
Public Hospitals and Schools	-	-	28,744	14	4			
Linen and Hempen Manufactures	-	-	20,180	15	5			
Board of First Fruits	-	-	4,615	7	8			
Dublin Society	-	-	5,076	18	6			
Paving and Lighting Dublin	-	-	4,615	7	8			
Printing the Journals and Statutes	-	-	1,039	9	10			
Commissioners of Accounts, Contingencies	-	-	608	15	-			
Miscellaneous Services:								
Charge of Civil Buildings	-	-	7,613	-	1			
Military Survey	-	-	130	12	3			
Salaries and Incidents of Parliamentary Officers, including Fees on Public Bills	-	-	4,690	11	1			
Public Officers, other than House of Commons	-	-	567	13	10			
Messengers' Bills and Incidents of Public Departments	-	-	5,522	1	9			
Printing and Stationery, Houses of Parliament	-	-	3,949	4	11			
Proclamations, &c., advertized in Gazette and Newspapers	-	-	3,784	12	4			
Law Expenses and Criminal Prosecutions	-	-	13,330	10	1			
Treasurer of City of Dublin	-	-	553	16	11			
Pratique Masters, Port of Dublin	-	-	483	9	4			
	-	-	40,625	12	7	157,418	5	10
TOTAL CIVIL GOVERNMENT						740,879	8	5
ARMY SERVICES (including 419,564 l. 15s. 2 d., Arrear on Lady-day 1794, and 64 l. 4s. 8 d. by King's Letter)			1,456,404	19	6			
ORDNANCE SERVICES			97,157	6	3			
TOTAL MILITARY EXPENDITURE						1,553,562	5	9
TOTAL EXPENDITURE						2,508,866	10	6
Issued to pay off Loan Debentures			756	18	5			
" Treasury Bills			119,492	6	2			
TOTAL applied to REDUCTION of DEBT						120,249	4	7
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1795						551,059	12	1
						£.	3,180,175	7 2

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(35 & 36 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1795 - - - - -	-	-	-	-	-	-	551,059	12	1
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents, and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	-	-	-	1,130,377	4	6			
Special Appropriated Duties:									
Customs, &c., to Linen - - - - -	3,566	17	10						
„ Lagan Navigation - - - - -	895	13	-						
„ Irish Fisheries - - - - -	11,490	14	1						
Coal Duty, to Improving Dublin - - - - -	7,663	6	2						
Stamps—to King's Inns - - - - -	1,169	10	9						
				24,786	1	10			
Stamps - - - - -	-	-	-	57,306	7	11			
Post Office - - - - -	-	-	-	12,576	9	2			
4s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	-	-	-	9,049	6	5			
Miscellaneous, viz.:									
Casualties - - - - -	4,562	11	7						
Public Coal Yards - - - - -	1,938	4	8						
Poundage Fees and Pells Fees - - - - -	57,186	15	3						
Imprest Money repaid, &c. (including 31,482 <i>l.</i> 6 <i>s.</i> 1 <i>d.</i> , in part repayment of 638,288 <i>l.</i> 2 <i>s.</i> 3 <i>d.</i> issued in advance for Army Extraordinaries, &c. and brought to account in 1797-8 - - - - -	33,655	15	-						
Lottery, 1795, to complete 265,000 <i>l.</i> Irish, per 35 Geo. 3, c. 6 - - -	220,153	16	11						
				317,497	3	5			
TOTAL NET INCOME - - - - -	-	-	-				1,551,592	12	3
OTHER RECEIPTS, viz.:									
Remitted from the British Exchequer, towards payment of Public Services in Ireland - - - - -	-	-	-	-	-	-	300,000	-	-
Raised by Loan Debentures, at 5 <i>l.</i> per Cent., and by Short Annuities at 1 <i>l.</i> 5 <i>s.</i> per cent. for 15 Years, from 25th March 1795, to complete 400,000 <i>l.</i> subscribed in Ireland of 1,591,666 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> (Irish), per 35 Geo. 3, c. 6 - - -	-	-	-	350,769	4	7			
Raised by Loan Debentures on further Account of same Loan, at 5 <i>l.</i> per cent., and by Short Annuities, at 1 <i>l.</i> 1 <i>s.</i> 11 <i>d.</i> (British) per cent. for 15 Years, in part of 1,191,666 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> (Irish) subscribed in London - - - - -	-	-	-	948,977	17	10			
Raised by Loan Debentures, at 4 <i>l.</i> per cent. for Inland Navigations, in further part of 200,000 <i>l.</i> (Irish), per 29 Geo. 3, c. 33 - - - - -	-	-	-	59,261	10	9			
TOTAL raised by LOAN DEBENTURES - - - - -	-	-	-	1,359,008	13	2			
Raised by Issue of Treasury Bills at 5 <i>l.</i> per cent. - - - - -	-	-	-	276,923	1	6			
TOTAL raised by CREATION of DEBT - - - - -	-	-	-				1,635,931	14	8
				£.			4,038,583	19	-

into and Issues from the Exchequer, &c., in the Year ended 25th March 1796.

(The several Sums are converted into British Currency.)

(35 & 36 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:										£.	s.	d.	£.	s.	d.
Interest of Loan Debentures	-	-	-	-	-	-	-	-	-	142,251	10	5			
Bank of Ireland Annuity	-	-	-	-	-	-	-	-	-	11,076	18	6			
Tontine Life Annuities:															
Payable in London	-	-	-	-	-	-	-	-	18,000	-	-	-			
Payable in Dublin	-	-	-	-	-	-	-	-	6,858	-	-	-			
Short Annuities	-	-	-	-	-	-	-	-	-	24,853	-	-			
Interest on Treasury Bills	-	-	-	-	-	-	-	-	-	21,265	15	5			
										45,526	2	5			
TOTAL INTEREST, &c. of PUBLIC DEBT													244,978	6	9
CIVIL GOVERNMENT, viz.:															
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses (including 388 l. 0 s. 2 d., Arrear at Lady Day 1794, and 5,067 l. 2 s. by King's Letters)	-	-	-	-	-	-	-	-	-	123,772	6	1			
Pensions	-	-	-	-	-	-	-	-	-	106,138	18	2			
TOTAL Civil List										229,911	4	3			
Other Civil Expenditure, viz.:															
Out of Special Appropriated Funds:															
Lagan Navigation	-	-	-	-	-	-	-	-	895	13	-	-			
Improving Dublin	-	-	-	-	-	-	-	-	6,461	10	9				
Lighthouse, Arran	-	-	-	-	-	-	-	-	1,384	12	4				
Prizage	-	-	-	-	-	-	-	-	-	8,741	16	1			
Lottery Prizes	-	-	-	-	-	-	-	-	-	2,854	17	7			
Management of Lotteries	-	-	-	-	-	-	-	-	-	182,811	13	10			
Extraordinary Payments out of Vote of Credit	-	-	-	-	-	-	-	-	-	4,379	4	6			
										13,949	13	1			
Parliamentary Grants:															
Permanent Grants:															
Public Infirmaries	-	-	-	-	-	-	-	-	3,115	7	8				
Public Coal Yards	-	-	-	-	-	-	-	-	1,939	12	4				
Police Establishment	-	-	-	-	-	-	-	-	5,026	3	1				
Bounties on Home Sale of Irish Manufactures	-	-	-	-	-	-	-	-	6,461	10	9				
Inspector General of Prisons	-	-	-	-	-	-	-	-	184	12	4				
Secretary to Commissioners of Education	-	-	-	-	-	-	-	-	184	12	4				
Inland Navigations	-	-	-	-	-	-	-	-	59,261	10	9				
Transportation	-	-	-	-	-	-	-	-	3,486	15	6				
Auditing and passing Public Accounts	-	-	-	-	-	-	-	-	2,013	8	6				
Secret Service	-	-	-	-	-	-	-	-	3,278	14	2				
										84,952	7	5			
Annual Grants:															
Officers of House of Commons	-	-	-	-	-	-	-	-	9,016	13	6				
Public Officers for Services	-	-	-	-	-	-	-	-	1,966	3	1				
Public Hospitals and Schools	-	-	-	-	-	-	-	-	37,924	16	4				
Linen and Hempen Manufactures	-	-	-	-	-	-	-	-	19,938	9	3				
Board of First Fruits	-	-	-	-	-	-	-	-	4,615	7	8				
Dublin Society	-	-	-	-	-	-	-	-	5,076	18	6				
Paving and Lighting Dublin	-	-	-	-	-	-	-	-	4,615	7	8				
Printing the Journals, &c.	-	-	-	-	-	-	-	-	799	5	3				
Roman Catholic Academy	-	-	-	-	-	-	-	-	7,384	12	4				
Miscellaneous Services:															
Commissioners of Barracks	-	-	-	-	-	-	-	-	31,109	8	6				
Military Survey	-	-	-	-	-	-	-	-	196	6	8				
Salaries, &c. of Parliamentary Officers, including Fees on Public Bills	-	-	-	-	-	-	-	-	6,060	2	7				
Public Officers, other than House of Commons	-	-	-	-	-	-	-	-	4,325	4	3				
Messengers' Bills, and Incidents of Public Departments	-	-	-	-	-	-	-	-	6,364	15	6				
Clothing of Battle Axe Guards, &c.	-	-	-	-	-	-	-	-	1,686	5	3				
Printing and Stationery, Houses of Parliament	-	-	-	-	-	-	-	-	3,403	10	-				
Ditto - ditto - Public Departments	-	-	-	-	-	-	-	-	3,483	14	7				
Proclamations, &c. advertised in Newspapers	-	-	-	-	-	-	-	-	6,327	7	4				
Law Expenses and Criminal Prosecutions	-	-	-	-	-	-	-	-	16,031	15	4				
Royal Irish Academy	-	-	-	-	-	-	-	-	107	13	6				
Nautical Observatory	-	-	-	-	-	-	-	-	97	13	8				
Royal Bounty	-	-	-	-	-	-	-	-	882	2	1				
Military Allowances	-	-	-	-	-	-	-	-	405	16	4				
Ancient and Customary Allowances to French Ministers and others	-	-	-	-	-	-	-	-	822	4	6				
Provost and Fellows of Trinity College	-	-	-	-	-	-	-	-	543	9	3				
Treasurer of City of Dublin	-	-	-	-	-	-	-	-	738	9	3				
Pratique Masters, Port of Dublin	-	-	-	-	-	-	-	-	966	18	7				
										259,937	18	2			
TOTAL CIVIL GOVERNMENT													702,586	7	6
ARMY SERVICES (including 249,226 l. 12 s. 8 d. out of Vote of Credit)	-	-	-	-	-	-	-	-	-	1,579,736	18	7			
ORDNANCE SERVICES (including 26,963 l. 10 s. 7 d. out of Vote of Credit)	-	-	-	-	-	-	-	-	-	268,970	10	6			
MANNING THE NAVY	-	-	-	-	-	-	-	-	-	6,661	7	6			
TOTAL NAVAL and MILITARY EXPENDITURE													1,855,368	16	7
TOTAL EXPENDITURE													2,802,933	10	10
Advance out of Civil List Moneys for Printing, and Buildings, Repaid out of Votes and included in Expenditure, next year	-	-	-	-	-	-	-	-	-				5,067	2	-
Issued to pay off Loan Debentures	-	-	-	-	-	-	-	-	-	193	16	11			
" Treasury Bills	-	-	-	-	-	-	-	-	-	230,030	15	5			
TOTAL applied to REDUCTION of DEBT													230,224	12	4
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1796	-	-	-	-	-	-	-	-	-				1,000,358	13	10
										£.			4,038,583	19	-

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(36 & 37 Geo. III.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1796 - - - - -	- - -	- - -	1,000,358 13 10
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz:			
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	- - -	1,273,368 13 1	
Special Appropriated Duties:			
Customs, &c., to Liven - - - - -	2,369 8 8		
„ to Lagan Navigation - - - - -	368 6 2		
„ to Irish Fisheries - - - - -	745 2 6		
Coal Duty, to Improving Dublin - - - - -	7,536 15 10		
Stamps—to King's Inns - - - - -	3,024 - -		
Stamps - - - - -	- - -	14,043 13 2	
Post Office - - - - -	- - -	81,251 1 4	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	17,104 10 6	
Miscellaneous, viz.:		8,413 18 6	
Casualties - - - - -	2,959 17 4		
Public Coal Yards - - - - -	3,406 3 5		
Poundage Fees and Pells Fees - - - - -	27,020 4 8		
Imprest Money repaid, in further part repayment of 638,288 l. 2 s. 3 d., issued in advance for Army Extraordinaries, &c., and brought to Account in 1797-8 - - - - -	11,852 7 1		
Other Imprest Money repaid, &c., including 5,073 l. 9 s. 3 d. received from the Bank of Ireland, to pay Compensations to Public Officers, for the year to 24th June 1796, on Transfer of the Moneys of Suitors and the Public to the Bank, per 36 Geo. 3, c. 1, s. 3 - - - - -	5,073 9 3		
Lottery, 1796, in full of the Subscription, per 36 Geo. 3, c. 1 - - - - -	258,615 7 8		
		308,927 9 5	
TOTAL NET INCOME - - - - -	- - -		1,703,109 6 -
OTHER RECEIPTS, viz.:			
Remitted from Great Britain, to be repaid at a convenient time (repaid 1798-9) - - - - -	- - -	- - -	52,500 - -
Repayment of Advance in 1795-6 from Civil List Moneys - - - - -	- - -	- - -	5,067 2 -
Raised by Loan, at 5 l. per cent., and by Short Annuities, at 1 l. 1 s. 11 d. (British) per cent., for 15 years from 25th March 1795, to complete 1,191,666 l. 13 s. 4 d. (Irish) subscribed in London, per 35 Geo. 3, c. 6 - - - - -	- - -	151,022 2 2	
Raised by Loan, at 5 l. per cent., and by Short Annuities, at 1 l. 5 s. per cent., for 15 years from 25th March 1796, in part of 1,262,400 l. (Irish), per 36 Geo. 3, c. 1. (This amount, with 430,000 l. Treasury Bills, makes 1,070,000 l. (Irish), the total sum raised under this Act) - - - - -	- - -	590,769 4 8	
Raised by Loan, at 5 l. per cent., with an Annuity of 4 l. 15 s. per cent., for 13½ years from 25th September 1796, in part of 325,000 l. (Irish) subscribed in England, per Resolution of the Irish House of Commons - - - - -	- - -	75,600 - -	
Raised by Loan, at 4 l. per cent., for Inland Navigations, in further part of 200,000 l. (Irish) per 29 Geo. 3, c. 33 - - - - -	- - -	16,800 - -	
TOTAL raised by CREATION of FUNDED DEBT - - - - -	- - -	834,191 6 10	
Raised by Issue of Treasury Bills, at 5 l. per cent. - - - - -	- - -	535,384 12 4	
„ „ at 6 l. per cent. - - - - -	- - -	17,451 13 10	
TOTAL raised by CREATION of DEBT - - - - -	- - -		1,387,027 13 -
		£.	4,148,062 14 10

into and Issues from the Exchequer, &c., in the Year ended 25th March 1797.

(The several Sums are converted into British Currency.)

(36 & 37 Geo. III.)

										£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:															
Interest of Loan Debentures	-	-	-	-	-	-	-	-	-	201,616	-	3			
Bank of Ireland Annuity	-	-	-	-	-	-	-	-	-	35,307	13	10			
Tontine Life Annuities:															
Payable in London	-	-	-	-	-	-	-	-	£. 56,000	-	-	-			
Payable in Dublin	-	-	-	-	-	-	-	-	7,257	9	3				
										63,257	9	3			
Short Annuities	-	-	-	-	-	-	-	-	-	35,587	2	-			
Interest on Treasury Bills	-	-	-	-	-	-	-	-	-	51,692	2	4			
									£. 10,641	9	3				
Discount for prompt payment of Loans 1795 and 1796	-	-	-	-	-	-	-	-	10,641	9	3				
Receiving and remitting Loan, 1795, subscribed in London	-	-	-	-	-	-	-	-	10,183	16	2				
										20,825	5	5			
TOTAL INTEREST, &c. of PUBLIC DEBT													408,285	13	1
CIVIL GOVERNMENT, viz.:															
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses; including										117,795	8	-			
63 l. 14 s. 9 d. Arrear at Lady day 1794	-	-	-	-	-	-	-	-	-	83,735	10	4			
Pensions	-	-	-	-	-	-	-	-	-						
TOTAL Civil List										201,530	18	4			
Other Civil Expenditure, viz.:															
Out of Special Appropriated Funds:									£. 269	10	-				
Lagan Navigation	-	-	-	-	-	-	-	-	269	10	-				
Improving Dublin	-	-	-	-	-	-	-	-	8,307	13	10				
Lighthouse, Arran	-	-	-	-	-	-	-	-	1,248	17	1				
King's Inns	-	-	-	-	-	-	-	-	2,083	7	8				
										11,909	8	7			
Prizage	-	-	-	-	-	-	-	-	-	3,806	10	-			
Lottery Prizes	-	-	-	-	-	-	-	-	-	184,145	10	9			
Management of Lotteries	-	-	-	-	-	-	-	-	-	951	12	7			
Parliamentary Grants:															
Permanent Grants:									£. 1,523	1	6				
Public Infirmarys	-	-	-	-	-	-	-	-	4,887	16	2				
Public Coal Yards	-	-	-	-	-	-	-	-	6,848	18	8				
Police Establishment	-	-	-	-	-	-	-	-	6,461	10	9				
Bounties on Home Sale of Irish Manufactures	-	-	-	-	-	-	-	-	138	9	3				
Inspector General of Prisons	-	-	-	-	-	-	-	-	184	12	4				
Secretary to Commissioners of Education	-	-	-	-	-	-	-	-	16,800	-	-				
Inland Navigations	-	-	-	-	-	-	-	-	7,792	4	9				
Transportation	-	-	-	-	-	-	-	-	2,031	10	-				
Auditing and Passing Public Accounts	-	-	-	-	-	-	-	-	3,330	13	8				
Secret Service	-	-	-	-	-	-	-	-	2,258	1	9				
Superannuations, &c.	-	-	-	-	-	-	-	-	13,084	12	4				
Judges' Additional Salaries	-	-	-	-	-	-	-	-							
Annual Grants:									65,341	11	2				
Officers of House of Commons	-	-	-	-	-	-	-	-	9,293	12	-				
Public Officers for Services	-	-	-	-	-	-	-	-	1,966	8	1				
Public Hospitals and Schools	-	-	-	-	-	-	-	-	32,476	6	11				
Linen and Hempen Manufactures	-	-	-	-	-	-	-	-	17,342	6	2				
Board of First Fruits	-	-	-	-	-	-	-	-	4,615	7	8				
Dublin Society	-	-	-	-	-	-	-	-	5,076	18	6				
Paving and Lighting Dublin	-	-	-	-	-	-	-	-	4,615	7	8				
Reprinting Journals, &c.	-	-	-	-	-	-	-	-	14,759	8	3				
Miscellaneous Services:															
New Law Courts, Building	-	-	-	-	-	-	-	-	£. 2,307	13	10				
Working Gold Mine, County Wicklow	-	-	-	-	-	-	-	-	923	1	6				
Commissioners of Barracks	-	-	-	-	-	-	-	-	20,935	15	4				
Military Survey	-	-	-	-	-	-	-	-	324	13	7				
Admiralty Court, Rent	-	-	-	-	-	-	-	-	173	16	11				
Salaries, &c. of Parliamentary Officers, including Fees on Public Bills	-	-	-	-	-	-	-	-	7,917	14	8				
Public Officers other than above	-	-	-	-	-	-	-	-	2,227	14	10				
Messengers' Bills, and Incidents of Public Departments	-	-	-	-	-	-	-	-	8,784	5	-				
Clothing of Battle-Axe Guards, &c.	-	-	-	-	-	-	-	-	683	1	7				
Printing and Stationery, Houses of Parliament	-	-	-	-	-	-	-	-	5,448	5	9				
Ditto, Public Departments	-	-	-	-	-	-	-	-	7,105	9	2				
Advertisements of Proclamations, &c. in Newspapers	-	-	-	-	-	-	-	-	6,698	14	11				
Law Expenses and Criminal Prosecutions	-	-	-	-	-	-	-	-	21,588	1	7				
Convict Services	-	-	-	-	-	-	-	-	906	14	7				
Royal Irish Academy	-	-	-	-	-	-	-	-	107	15	5				
Roman Catholic Seminary	-	-	-	-	-	-	-	-	6,461	10	9				
Ancient and Customary Allowances to French Ministers and others	-	-	-	-	-	-	-	-	939	-	2				
Provost and Fellows of Trinity College	-	-	-	-	-	-	-	-	1,086	18	6				
Treasurer of City of Dublin	-	-	-	-	-	-	-	-	553	16	11				
Pratique Masters, Port of Dublin	-	-	-	-	-	-	-	-	1,208	13	4				
Ferry-men's Compensation on Building Carlisle Bridge	-	-	-	-	-	-	-	-	6,923	1	6				
									103,305	19	10				
TOTAL CIVIL GOVERNMENT										258,793	1	3	661,137	1	6
ARMY SERVICES										1,781,788	12	3			
ORDNANCE SERVICES										211,039	6	10			
MANNING THE NAVY										39,302	2	8			
TOTAL NAVAL AND MILITARY EXPENDITURE													2,032,130	1	9
TOTAL EXPENDITURE													3,101,552	16	4
Issued to pay off Loan Debentures	-	-	-	-	-	-	-	-	-	46	3	1			
" " Treasury Bills	-	-	-	-	-	-	-	-	-	506,953	16	11			
TOTAL applied to REDUCTION of DEBT													507,000	-	-
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1797													539,509	18	6
										£.			4,148,062	14	10

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts.

(37 & 38 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1797	-	-	-	-	-	-	539,509	18	6
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents and other Revenue of the Crown Lands and Taxes, under the management of Excise	-	-	-	1,390,393	7	8			
Special Appropriated Duties:									
Customs, &c.—to Linen	-	-	-	189	17	9			
„ „ Lagan Navigation	-	-	-	184	12	4			
„ „ Irish Fisheries	-	-	-	1,208	4	4			
Coal Duty—to improving Dublin	-	-	-	7,585	9	7			
Stamps—to King's Inns	-	-	-	876	18	6			
							10,045	2	6
Stamps	-	-	-	-	-	-	74,172	14	-
Post Office	-	-	-	-	-	-	21,625	4	8
4 s. Tax on Salaries, Pensions, &c. of Absentees	-	-	-	-	-	-	7,700	14	7
Miscellaneous, viz.:									
Casualties	-	-	-	1,725	10	10			
Public Coal Yards	-	-	-	2,187	13	10			
Poundage Fees and Pells Fees	-	-	-	23,504	-	8			
Gain by Exchange	-	-	-	6	3	1			
Voluntary Contributions	-	-	-	58,998	8	6			
Imprest Money repaid prior to 1795-6, in further part repayment of 638,288 <i>l.</i> 2 <i>s.</i> 3 <i>d.</i> , issued for Army Extraordinaries, &c., as per contra, and now brought to account	-	-	-	205,324	-	3			
Other Imprest Money repaid, &c., including 7,798 <i>l.</i> 14 <i>s.</i> 7 <i>d.</i> , Seamen's Wages repaid by Great Britain	-	-	-	7,798	14	8			
Gold Mine, county Wicklow	-	-	-	895	7	8			
Lotteries, 1797, in full of Subscriptions, per 37 Geo. 3, c. 4	-	-	-	279,692	6	2			
							580,132	5	8
TOTAL NET INCOME	-	-	-	-	-	-			2,084,069 9 1
OTHER RECEIPTS, viz.									
Advanced from the British Exchequer for Public Services (repaid 1798-9)	-	-	-	-	-	-	79,134	1	6
Ditto - - - ditto - - - (repaid 1799-1800)	-	-	-	-	-	-	4,000	-	-
									83,134 1 6
Raised by Loan Debentures, at 5 <i>l.</i> per cent., with an annuity of 4 <i>l.</i> 15 <i>s.</i> per cent. for 13½ years, from 25th December 1796, to complete 325,000 <i>l.</i> (Irish) subscribed in England, per Resolution of the Irish House of Commons of 18th October 1796	-	-	-	-	-	-	224,400	-	-
Raised by Loan in England, and remitted from the British Exchequer, in full of 1,500,000 <i>l.</i> for the service of Ireland, out of 14,500,000 <i>l.</i> Loan, 1797, per British Act, 37 Geo. 3, c. 57, and in part of 3,395,696 <i>l.</i> , per 37 Geo. 3, c. 4	-	-	-	-	-	-	1,500,000	-	-
Raised by Loan Debentures, at 5 <i>l.</i> per cent. from 25th December 1796, in further part of the same Irish Act	-	-	-	-	-	-	369,276	18	5
Raised by Loan from Bank of Ireland, at 5 <i>l.</i> per cent., with an Annuity for 19 years of 3 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> per cent., and Interest on prior Loan increased from 4 <i>l.</i> 5 <i>s.</i> to 5 <i>l.</i> per cent.	-	-	-	-	-	-	461,538	9	3
Raised by Loan Debentures at 4 <i>l.</i> per cent. for Inland Navigations, in further part of 200,000 <i>l.</i> (Irish), per 29 Geo. 3, c. 33	-	-	-	-	-	-	92	6	2
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	-	-	-	2,555,307	13	10
Raised by issue of Treasury Bills at 5 <i>l.</i> per cent.	-	-	-	-	-	-	535,384	12	4
„ „ at 6 <i>l.</i> per cent. (92 <i>l.</i> raised on 100 <i>l.</i> Bill)	-	-	-	-	-	-	178,168	12	4
TOTAL raised by CREATION of DEBT	-	-	-	-	-	-			3,268,860 18 6
							£.	5,975,574	7 7

into and Issues from the Exchequer, &c., in the Year ended 25th March 1798.

(The several Sums are converted into British Currency.)

(37 & 38 Geo. III.)

INTEREST, &c. of PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest, &c., of Irish Debt funded in England				-	-	-	-	-	-	75,937	10	-	
Interest of Government Stock funded in Ireland, deducting 343 l. 15 s. Dividends of Sinking Fund				-	-	-	-	-	-	83,047	3	1	
" Loan Debentures				-	-	-	-	-	-	173,585	14	6	
" Debt to Bank of Ireland				-	-	-	-	-	-	37,153	16	10	
Tontine Life Annuities:													
Payable in London				-	-	-	39,000	-	-	-	-	-	
Payable in Dublin				-	-	-	6,744	18	6	45,744	18	6	
Short Annuities, including Bank Annuity, 8,365 l. 7 s. 9 d.				-	-	-	-	-	-	57,092	8	2	
Interest on Treasury Bills				-	-	-	-	-	-	45,128	7	3	
Discount on Prompt Payment of Loans 1797 (325,000 l. and 500,000 l. Irish)				-	-	-	14,974	19	-	517,689	18	4	
Receiving, Remitting, &c., ditto				-	-	-	27,922	2	7	42,897	1	7	
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	560,586	19		
CIVIL GOVERNMENT, viz.:													
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses				-	-	-	-	-	-	133,408	1	10	
Pensions				-	-	-	-	-	-	114,652	15	-	
TOTAL Civil List				-	-	-	-	-	-	248,060	16	10	
Other Civil Expenditure, viz.:													
Out of Special Appropriated Funds:													
Linen				-	-	-	3,566	17	10				
Lagan Navigation				-	-	-	283	8	6				
Improving Dublin				-	-	-	6,000	-	-				
King's Inns				-	-	-	2,608	12	3	12,458	18	7	
Prizage				-	-	-	-	-	-	2,854	17	7	
Lottery Prizes				-	-	-	-	-	-	183,415	7	8	
Management of Lotteries				-	-	-	-	-	-	12,084	16	2	
Sinking Fund Expenses				-	-	-	-	-	-	92	6	2	
Parliamentary Grants:													
Permanent Grants:													
Public Infirmaries				-	-	-	2,792	6	2				
Public Coal Yards				-	-	-	318	8	4				
Police Establishment				-	-	-	18,013	2	8				
Bounties on Home Sale of Irish Manufactures				-	-	-	3,230	15	4				
Inspector General of Prisons				-	-	-	230	15	5				
Secretary to Commissioners of Education				-	-	-	92	6	2				
Inland Navigation				-	-	-	92	6	2				
Transportation				-	-	-	1,673	15	11				
Auditing and Passing Public Accounts				-	-	-	2,841	11	1				
Secret Service				-	-	-	8,626	1	5				
Superannuations				-	-	-	2,492	13	9				
Judges' additional Salaries				-	-	-	17,792	6	2				
Annual Grants:							58,196	8	7				
Officers of House of Commons				-	-	-	9,016	13	7				
Public Officers, for Services				-	-	-	1,966	3	1				
Public Hospitals and Schools				-	-	-	34,218	4	2				
Linen and Hempen Manufactures				-	-	-	19,938	9	3				
Board of First Fruits				-	-	-	4,615	7	8				
Dublin Society				-	-	-	5,076	18	6				
Paving and Lighting Dublin				-	-	-	4,615	7	8				
Wide Streets, Dublin				-	-	-	14,769	4	7				
Miscellaneous, viz.:													
Commissioners of Barracks				-	9,516	5	2	Advertisements of Proclamations, &c., in Newspapers	-	5,175	6	5	
Military Survey				-	260	10	2	Law Expenses and Criminal Prosecutions	-	23,815	10	5	
Lagan Navigation, in lieu of Appropriated Duties				-	1,489	16	11	Royal Irish Academy	-	107	13	6	
Carlisle Bridge				-	5,235	18	9	Roman Catholic Seminary	-	6,661	7	6	
Lighthouse, county Mayo				-	475	16	3	Military Allowances	-	178	5	4	
Salaries, &c., Parliamentary Officers, and Fees on Public Bills				-	5,144	14	6	Ancient and Customary Allowances to French Ministers and others	-	1,070	10	9	
Public Officers other than above				-	2,985	13	5	Provost and Fellows of Trinity College	-	543	9	3	
Messengers' Bills and Incidents of Public Departments				-	9,864	6	1	Treasurer of City of Dublin	-	923	1	6	
Clothing of Battle-Axe Guards, &c.				-	1,003	3	8	Pratique Masters, Port of Dublin	-	966	18	7	
Printing and Stationery, Houses of Parliament				-	22,525	5	1						
Ditto - Public Departments				-	6,451	14	-						
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-	256,806	6	4	
ARMY SERVICES				-	-	-	-	-	-	2,171,408	6	2	
ORDNANCE SERVICES				-	-	-	-	-	-	374,662	5	11	
MANNING THE FLEET				-	-	-	-	-	-	29,310	1	3	
VOTE OF CREDIT—Defence of the Kingdom				-	-	-	-	-	-	188,090	18	9	
Issued in advance from the Treasury, prior to 1795-6, for Army Extraordinaries, &c. (see Irish Comm. Journal, Appendix, 22d February 1797), and now allowed by King's Letter				-	-	-	-	-	-	638,288	2	3	
TOTAL NAVAL and MILITARY EXPENDITURE				-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE				-	-	-	-	-	-	-	-	-	-
Issued for Sinking Fund of Debt funded in Ireland				-	-	-	47,168	5	5				
" " " funded in England				-	-	-	14,937	10	-	62,105	15	5	
" to pay off Loan Debentures				-	-	-	-	-	-	27	13	10	
" Treasury Bills				-	-	-	-	-	-	1,025,076	18	5	
TOTAL applied to REDUCTION of DEBT				-	-	-	-	-	-	-	-	-	-
BALANCES in the Irish Exchequer (including Special Appropriated Duties), on 25th March 1798				-	-	-	-	-	-	-	-	-	-
										£.	5,975,574	7	7

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(38 & 39 Geo. III.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1798 - - - - -	- - -	- - -	210,241 16 4
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:			
Customs and Excise, including Quit Rents, and 4,727 <i>l.</i> 12 <i>s.</i> 5 <i>d.</i> from sale of Quit Rents, and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	- - -	1,591,776 9 10	
Special Appropriated Duties:			
Customs, &c.—to Linen - - - - -	899 9 -		
„ to Lagan Navigation - - - - -	1,106 15 5		
„ to Irish Fisheries - - - - -	6,119 14 10		
Coal Duty—to Improving Dublin - - - - -	7,649 16 1		
Stamps—to King's Inns - - - - -	625 16 11		
		16,401 12 3	
Stamps - - - - -	- - -	70,859 8 6	
Post Office - - - - -	- - -	22,078 9 9	
4 <i>s.</i> Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - -	8,046 9 4	
Miscellaneous, viz.:			
Casualties - - - - -	2,912 12 6		
Public Coal Yards - - - - -	2,700 16 2		
Poundage Fees and Pells Fees - - - - -	27,335 18 1		
Gain by Exchange - - - - -	2,428 3 4		
Voluntary Contributions - - - - -	57,452 18 8		
Imprest Money repaid, including 13,060 <i>l.</i> 7 <i>s.</i> 7 <i>d.</i> , Seamen's Wages repaid by Great Britain - - - - -	16,725 14 8		
Lotteries, 1798, in full of Subscriptions, per 38 Geo. 3, c. 10 - - - - -	327,000 - -		
		436,556 3 5	
TOTAL NET INCOME - - - - -	- - -		2,145,718 13 1
OTHER RECEIPTS, viz.:			
Advanced from the British Exchequer, for Public Services (repaid 1799–1800) - - - - -	- - -	- - -	399,779 1 10
Raised by Loan in England, and remitted from the British Exchequer, in full of 2,000,000 <i>l.</i> for the service of Ireland, out of 17,000,000 <i>l.</i> Loan, 1798, per British Act, 38 Geo. 3, c. 37 - - - - -	- - -	2,000,000 - -	
Raised by Loan, from Bank of Ireland, on Debentures (for 328,000 <i>l.</i> , Irish), at 5 <i>l.</i> per cent., per 38 Geo. 3, c. 33 - - - - -	- - -	184,689 4 7	
Raised by Loan Debentures (for 1,715,950 <i>l.</i> , Irish), at 5 <i>l.</i> per cent., from 25th March 1798, per 38 Geo. 3, c. 32 - - - - -	- - -	966,211 16 11	
Raised by Loan Debentures, at 4 <i>l.</i> per cent., for Inland Navigations, per 29 Geo. 3, c. 33 - - - - -	- - -	2,400 - -	
TOTAL raised by CREATION of FUNDED DEBT - - - - -	- - -	3,153,301 1 6	
Raised by Issue of Treasury Bills, at 5 <i>l.</i> per cent. - - - - -	- - -	553,846 3 1	
„ „ at 6 <i>l.</i> per cent. - - - - -	- - -	27,692 6 2	
TOTAL raised by CREATION of DEBT - - - - -	- - -		3,734,839 10 9
		£.	6,490,579 2 -

to and Issues from the Exchequer, &c., in the Year ended 25th March 1799.

(The several Sums are converted into British Currency.)

(38 & 39 Geo. III.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
INTEREST, &c. of PUBLIC DEBT, viz.:										
Interest and Management of Irish Debt funded in England, deducting 1,368 l. 9s. 3d. Dividends of Sinking Fund		-	-	-	202,808	7	1			
Interest of Government Stock funded in Ireland, deducting 4,453 l. 6s. 2d. Dividends of Sinking Fund		-	-	-	26,296	6	1			
" Loan Debentures		-	-	-	177,211	6	7			
" Debt to Bank of Ireland		-	-	-	50,769	4	7			
Tontine Life Annuities:										
Payable in London		37,892	15	4						
Payable in Dublin		6,397	7	8						
Short Annuities, including Bank Annuity, 16,730 l. 15s. 5d.		-	-	-	44,290	3	-			
Interest on Treasury Bills		-	-	-	64,744	12	6			
Discount on prompt Payment of Loans in Ireland		7,733	2	8	41,818	16	9			
Receiving, remitting, &c. Loans, 1797 and 1798, raised in England		12,537	16	6						
TOTAL INTEREST, &c. of PUBLIC DEBT		-	-	-	20,270	19	6			
								628,209	16	1
CIVIL GOVERNMENT, viz.:										
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses		132,097	5	4						
Pensions		101,938	18	2						
TOTAL Civil List		-	-	-	234,036	3	6			
Other Civil Expenditure, viz.:										
Out of Special Appropriated Funds:										
Linen		1,681	8	3						
Lagan Navigation		1,106	15	4						
Improving Dublin		7,384	12	4						
King's Inns		876	18	6						
Prizage		-	-	-	11,049	14	5			
Lottery Prizes		-	-	-	5,709	15	1			
Management of Lotteries		-	-	-	274,931	1	7			
Sinking Fund Expenses		-	-	-	8,466	16	11			
		-	-	-	184	12	4			
Parliamentary Grants:										
Permanent Grants:										
Public Infirmaries		3,023	1	6						
Public Coal Yards		2,826	1	4						
Police Establishment		13,625	19	5						
Inspector General of Prisons		184	12	4						
Inland Navigations		30,092	6	2						
Transportation		9,029	5	4						
Auditing and passing Public Accounts		2,127	16	8						
Secret Service		15,226	-	1						
Superannuations, &c.		12,458	9	5						
Judges' additional Salaries		18,249	2	5						
		106,842	14	8						
Annual Grants:										
Officers, House of Commons		9,672	1	3						
Public Officers, for Services		1,966	3	1						
Public Hospitals and Schools		40,777	12	11						
Linen and Hempen Manufactures		22,534	12	4						
Board of First Fruits		4,615	7	8						
Dublin Society		5,076	18	6						
Paving and Lighting Dublin		9,230	15	5						
Wide Streets, Dublin		4,153	16	11						
Maynooth Seminary		7,613	-	1						
Reprinting Journals		9,841	11	4						
Relief of Loyalists		30,385	-	-						
Miscellaneous Services, viz.:										
Commissioners of Barracks	£. s. d.	-25,846	3	1	Advertisements of Proclamations, &c. in Newspapers	£. s. d.	5,518	6	7	
Military Survey	- 260	10	2		Law Expenses and Criminal Prosecutions	- 24,266	9	1		
Lagan Navigation, in lieu of Appropriated Duties	815	10	9		Royal Irish Academy	107	13	6		
Salaries, &c., of Parliamentary Officers, and Fees on Public Bills	4,165	2	7		Roman Catholic Seminary	2,569	7	10		
Public Officers other than House of Commons	347	19	4		Allowances to French Ministers and others	710	15	8		
Messengers' Bills and Incidents of Public Departments	7,651	2	-		Provost and Fellows of Trinity College	543	9	3		
Clothing of Battle-Axe Guards, &c.	688	1	7		Treasurer of City of Dublin	738	9	3		
Printing and Stationery, Houses of Parliament	7,993	3	10		Pratique Masters, Port of Dublin	963	18	7		
Ditto - Public Departments	9,309	7	6							
TOTAL CIVIL GOVERNMENT		-	-	-				345,203	4	9
										879,581 8 7
NAVY SERVICES										
ONANCE SERVICES		-	-	-				3,120,048	11	4
UNNING THE FLEET		-	-	-				369,093	14	7
OF CREDIT—Defence of the Kingdom		-	-	-				23,020	6	8
		-	-	-				353,358	16	8
TOTAL NAVAL AND MILITARY EXPENDITURE		-	-	-						3,865,530 9 3
TOTAL EXPENDITURE		-	-	-						5,373,321 13 11
Payment to Great Britain of Amounts advanced in 1796-7 and 1797-8		-	-	-						131,634 1 6
Paid for Sinking Fund of Debt funded in Ireland		101,447	19	3						
" " funded in England		33,918	19	7				195,366	18	10
to pay off Treasury Bills		-	-	-				542,123	1	6
TOTAL applied to REDUCTION of DEBT		-	-	-						677,490 - 4
ANNUANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1799		-	-	-						308,133 6 3
								£.		6,490,579 2 -

(The several Sums are converted into British Currency.)

BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 25th March 1799	£.	s.	d.	£.	s.	d.	£.	s.	d.
	-	-	-	-	-	-	308,133	6	
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz.:									
Customs and Excise, including Quit Rents, and 5,526 l. 11 s. 3 d. from sale of Quit Rents, and other Revenue of Crown Lands and Taxes under the Management of Excise	-	-	-	2,408,961	5	5			
Special Appropriated Duties, viz.:									
Customs, &c.—to Lagan Navigation	-	-	-	1,222	12	3			
Irish Fisheries	-	-	-	109	11	1			
Coal Duty—to Improving Dublin	-	-	-	6,305	7	1			
Stamps—to King's Inns	-	-	-	2,520	-	-			
							10,157	10	5
Stamps	-	-	-	-	-	-	132,252	12	2
Post Office	-	-	-	-	-	-	16,817	9	3
4 s. Tax on Salaries, Pensions, &c., of Absentees	-	-	-	-	-	-	8,015	-	9
Miscellaneous, viz.:									
Casualties	-	-	-	2,518	18	6			
Public Coal Yards	-	-	-	4,563	17	10			
Poundage Fees and Pells Fees	-	-	-	35,870	7	9			
Gain by Exchange	-	-	-	37,058	7	8			
Voluntary Contributions	-	-	-	15,511	3	2			
Imprest Money, repaid, &c., including 7,774 l. 14 s. 6 d. Seamen's Wages repaid by Great Britain	-	-	-	9,108	4	4			
Lotteries, 1799, in full of Subscriptions, per 39 Geo. 3, c. 7	-	-	-	336,923	1	7			
							441,554	-	10
TOTAL NET INCOME	-	-	-	-	-	-			3,017,757 18
OTHER RECEIPTS, viz.:									
Raised by Loan in England, and Remitted from the British Exchequer, in full of 3,000,000 l. for the Service of Ireland, out of 15,500,000 l. Loan, 1799, per British Act, 39 Geo. 3, c. 60	-	-	-	3,000,000	-	-			
Raised by Loan Debentures at 5 l. per cent, with Premium of 495,000 l. in Treasury Bills, per 39 Geo. 3, c. 25	-	-	-	1,846,153	16	11			
Raised by Loan at 5 l. per cent. for the Royal Canal, in part of 25,000 l., per 38 Geo. 3, c. 79	-	-	-	10,153	16	11			
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	4,856,307	13	10			
Raised by Issue of Treasury Bills at 5 l. per cent.	-	-	-	646,153	16	11			
TOTAL raised by CREATION of DEBT	-	-	-				5,502,461	10	
							£.	8,828,352	15

and Issues from the Exchequer, &c., in the Year ended 25th March 1800.

(The several Sums are converted into British Currency.)

(39 & 40 Geo. III.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
INTEREST, &c., of PUBLIC DEBT, viz.:										
Interest, &c., and Management of Irish Debt funded in England, deducting 4,771 l. 18 s. 10 d.		-	-	-	304,669	7	5			
Dividends of Sinking Fund -		-	-	-						
Interest and Management of Government Stock in Ireland, deducting 11,995 l. 1 s. 11 d.		-	-	-	150,784	5	11			
Dividends of Sinking Fund -		-	-	-	288,770	1	2			
" " of Loan Debentures -		-	-	-	50,769	4	7			
" " of Debt to Bank of Ireland -		-	-	-						
Tontine Life Annuities:										
Payable in London -		-	-	-	37,892	15	4			
Payable in Dublin -		-	-	-	6,913	7	8			
								44,806	3	-
Short Annuities, including Bank Annuity, 16,730 l. 15 s. 5 d.		-	-	-				64,696	-	11
Interest on Treasury Bills -		-	-	-				68,902	11	-
Discount on prompt Payment of Loans in Ireland -		-	-	-	8,551	9	11			
Receiving, remitting, &c., 3,000,000 l. Loan, 1799, raised in England -		-	-	-	11,737	7	4			
								973,397	14	-
TOTAL INTEREST, &c., of PUBLIC DEBT		-	-	-				20,288	17	3
										993,686 11 3
CIVIL GOVERNMENT, viz.:										
Salaries, &c., of State Officers, Law and other Civil Officers, and Incidental Expenses -		-	-	-	137,859	2	3			
Pensions -		-	-	-	125,077	2	5			
TOTAL CIVIL LIST		-	-	-				262,936	4	8
Other Civil Expenditure, viz.:										
Out of Special Appropriated Funds:										
Linen -		-	-	-	732	13	4			
Lagan Navigation -		-	-	-	923	1	6			
Improving Dublin -		-	-	-	6,729	2	8			
King's Inns -		-	-	-	625	16	11			
								9,010	14	5
Prizage -		-	-	-				1,903	5	-
Lottery Prizes -		-	-	-				274,243	7	8
Management of Lotteries -		-	-	-				8,781	2	-
Sinking Fund Expenses -		-	-	-				328	14	3
Parliamentary Grants:										
Permanent Grants:										
Public Infirmaries -		-	-	-	4,707	13	10			
Public Coal Yards -		-	-	-	10,803	8	4			
Police -		-	-	-	15,649	6	10			
Inspector General of Prisons -		-	-	-	184	12	4			
Inland Navigations -		-	-	-	10,153	16	11			
Transportation -		-	-	-	7,621	2	2			
Auditing and Passing Public Accounts -		-	-	-	4,370	8	-			
Secret Service -		-	-	-	5,709	15	-			
Superannuations, &c. -		-	-	-	24,291	12	8			
Judges' Additional Salaries -		-	-	-	17,907	13	10			
								101,999	9	11
Annual Grants:										
Officers, House of Commons -		-	-	-	9,302	16	7			
Public Officers for Services -		-	-	-	1,163	1	7			
Public Hospitals and Schools -		-	-	-	49,247	5	7			
Linen and Hempen Manufacture -		-	-	-	19,938	9	3			
Board of First Fruits -		-	-	-	4,615	7	8			
Dublin Society -		-	-	-	5,076	18	6			
Paving, &c., Dublin Streets -		-	-	-	9,230	15	5			
Wide Streets, Dublin -		-	-	-	4,153	16	11			
Maynooth Seminary -		-	-	-	1,896	16	1			
St. Andrew's Church -		-	-	-	923	1	6			
Relief of Loyalists -		-	-	-	156,407	4	7			
Miscellaneous Services, viz.:		£.	s.	d.						
Charge of Civil Buildings -		16,329	17	11						
New Law Courts, building -		5,588	9	3						
Commissioners of Barracks -		9,516	5	2						
Military Survey -		326	3	4						
Lagan Navigation, in lieu of Appropriated Duties -		1,536	-	-						
Salaries, &c., of Parliamentary Officers, and Fees on Public Bills -		6,050	2	6						
Messengers' Bills, and Incidents of Public Departments -		9,167	10	5						
Clothing of Battle-axe Guards, &c. -		683	1	6						
Printing and Stationery, Houses of Parliament -		13,675	15	1						
Printing and Stationery, Public Departments -					9,056	1	8			
Advertisements of Proclamations, &c., in Newspapers -					5,617	5	2			
Law Expenses and Criminal Prosecutions -					23,816	16	2			
Royal Irish Academy -					107	13	7			
Nautical Observatory -					191	11	8			
Allowances to French Ministers, and others -					1,090	2	-			
Provost and Fellows of Trinity College -					543	9	3			
Treasurer of City of Dublin -					738	9	3			
Pratique Masters, Port of Dublin -					966	18	8			
								104,951	12	7
								468,306	16	2
										1,025,510 4 2
TOTAL CIVIL GOVERNMENT										
NAVY SERVICES		-	-	-				3,786,311	16	4
FINANCE SERVICES		-	-	-				362,542	3	1
MAINTAINING THE FLEET		-	-	-				21,030	18	5
EXPENDITURE OF CREDIT—Defence of the Kingdom		-	-	-				426,877	9	2
										4,596,762 7 -
TOTAL NAVAL AND MILITARY EXPENDITURE										
TOTAL EXPENDITURE										
Payment to Great Britain of Amounts advanced in 1796-7 and 1797-8 -		-	-	-						6,615,959 2 5
and for Sinking Fund of Debt funded in Ireland -		-	-	-	119,695	-	4			403,779 1 10
" " funded in England -		-	-	-	119,149	19	3			
								238,844	19	7
to Pay off Loan Debentures -		-	-	-				4,615	7	8
" Treasury Bills -		-	-	-				656,215	7	9
TOTAL applied to REDUCTION OF DEBT		-	-	-						899,675 15 -
EXPENDITURES in the Irish Exchequer (including Special Appropriated Duties) on 25th March 1800 -		-	-	-						908,938 16 7
								£.		8,828,352 15 10

NET PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Recei

(40 & 41 Geo. III.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s.
BALANCES in the Irish Exchequer; including Special Appropriated Duties, on 25th March 1800 - - - - -	- - - - -	- - - - -	908,938 16
NET RECEIPTS of PUBLIC INCOME, deducting Drawbacks, &c., and Charges of Collection and Management, viz. :			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands and Taxes under the Management of Excise, also Receipts from Public Coal Yards, Casualties, &c. - - - - -	- - - - -	1,564,315 12 2	
Special Appropriated Duties, viz. :			
Customs, &c.—to Linen - - - - -	1,214 18 3		
„ to Lagan Navigation - - - - -	738 9 3		
„ to Royal Exchange - - - - -	360 - -		
Coal Duty—to Improving Dublin - - - - -	7,794 18 8		
Stamps—to King's Inns - - - - -	793 16 11		
Stamps - - - - -	- - - - -	10,902 3 1	
Post Office - - - - -	- - - - -	101,434 2 1	
4 s. Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - - - -	17,272 12 -	
Miscellaneous, viz. :			
Poundage Fees and Pells Fees - - - - -	32,404 11 11		
Forfeiture (Deposit towards a Loan he had contracted for) paid by Luke White -	69,230 15 5		
Voluntary Contributions - - - - -	11 10 9		
Lotteries, 1800, in full of Subscriptions, per 40 Geo. 3, c. 3 - - - - -	395,538 9 2		
		497,185 7 3	
TOTAL NET INCOME - - - - -	- - - - -		2,204,163 5
OTHER RECEIPTS, viz. :			
Raised by Loan in England, and remitted from the British Exchequer, in part of 2,000,000 l. for the Service of Ireland, out of 20,500,000 l. Loan, 1800, per British Act, 39 & 40 Geo. 3, c. 22 - - - - -	- - - - -	1,372,728 19 11	
Raised by Loan Debentures in Ireland at 5 l. per cent., with Treasury Bills attached, in part of 2,500,000 l., per 40 Geo. 3, c. 60 - - - - -	- - - - -	1,938,461 10 9	
TOTAL raised by CREATION of FUNDED DEBT - - - - -	- - - - -	3,311,190 10 8	
Raised by issue of Treasury Bills at 5 l. per cent. - - - - -	- - - - -	646,153 16 11	
TOTAL raised by CREATION of DEBT - - - - -	- - - - -		3,957,344 7
		£.	7,070,446 9

and Issues from the Exchequer, &c., in the Three Quarters ended 5th January 1801.

(The several Sums are converted into British Currency.)

(40 & 41 Geo. III.)

EREST, &c., of PUBLIC DEBT, viz.:			£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest and Management of Irish Debt funded in England, deducting 7,670 l. 14 s. 9 d.			-	-	-	-	-	-	-	-	-
Dividends of Sinking Fund			-	-	-	-	-	-	306,682	3	7
Interest, &c., of Government Stock, in Ireland, deducting 19,258 l. 9 s., Dividends of Sinking Fund			-	-	-	-	-	-	130,813	12	-
" of Loan Debentures			-	-	-	-	-	-	321,409	12	11
" of Debt to Bank of Ireland			-	-	-	-	-	-	25,384	12	3
Tontine Life Annuities:			-	-	-	-	-	-	-	-	-
Payable in London			-	-	-	18,946	7	8	-	-	-
Payable in Dublin			-	-	-	4,244	6	2	-	-	-
Short Annuities, including Bank Annuity, 8,365 l. 7 s. 9 d.			-	-	-	-	-	-	23,190	13	10
Interest on Treasury Bills			-	-	-	-	-	-	50,236	1	-
Discount on prompt Payment of Loans in Ireland			-	-	-	10,209	10	-	43,722	12	5
Charges of receiving, remitting, &c., Loans			-	-	-	3,246	18	-	901,439	8	-
TOTAL INTEREST, &c., of PUBLIC DEBT			-	-	-	-	-	-	13,456	8	-
IL GOVERNMENT, viz.:			-	-	-	-	-	-	-	-	-
Salaries, &c., of State Officers, Law and other Civil Officers, and Incidental Expenses			-	-	-	-	-	-	99,370	6	5
Pensions			-	-	-	-	-	-	69,552	18	-
TOTAL Civil List			-	-	-	-	-	-	168,923	4	5
Other Civil Expenditure:			-	-	-	-	-	-	-	-	-
Out of Special Appropriated Funds:			-	-	-	-	-	-	-	-	-
Improving Dublin			-	-	-	8,619	13	-	-	-	-
King's Inns			-	-	-	2,520	-	-	-	-	-
Royal Exchange			-	-	-	360	-	-	-	-	-
Prizage			-	-	-	-	-	-	11,499	13	-
Lottery Prizes			-	-	-	-	-	-	3,806	10	1
Management of Lotteries			-	-	-	-	-	-	275,913	4	8
Sinking Fund Expenses			-	-	-	-	-	-	5,260	16	8
Salaries, &c., of Commissioners appointed to award Union Compensations, per 40 Geo. 3, c. 34			-	-	-	-	-	-	276	18	6
Parliamentary Grants:			-	-	-	-	-	-	1,217	8	3
Permanent Grants:			-	-	-	-	-	-	-	-	-
Public Infirmaries			-	-	-	2,123	1	6	-	-	-
Public Coal Yards			-	-	-	919	17	3	-	-	-
Police			-	-	-	11,121	15	3	-	-	-
Inspection of Prisons			-	-	-	184	12	4	-	-	-
Inland Navigations			-	-	-	2,663	8	8	-	-	-
Transportation			-	-	-	3,120	6	4	-	-	-
Auditing and Passing Public Accounts			-	-	-	3,203	3	4	-	-	-
Secret Service			-	-	-	6,661	7	7	-	-	-
Superannuations, &c.			-	-	-	16,597	15	5	-	-	-
Judges' Additional Salaries			-	-	-	14,860	14	10	-	-	-
Annual Grants:			-	-	-	61,456	2	6	-	-	-
Officers, House of Commons			-	-	-	9,672	1	3	-	-	-
Public Officers, for Services			-	-	-	3,009	4	8	-	-	-
Public Hospitals and Schools			-	-	-	33,909	8	8	-	-	-
Linen and Hempen Manufacture			-	-	-	14,953	16	11	-	-	-
Board of First Fruits			-	-	-	4,615	7	8	-	-	-
Dublin Society			-	-	-	14,307	13	10	-	-	-
Paving and Lighting Dublin			-	-	-	9,230	15	5	-	-	-
Wide Streets, Dublin			-	-	-	4,153	16	11	-	-	-
Relief of Loyalists			-	-	-	201,056	6	6	-	-	-
Miscellaneous Services, viz.:			-	-	-	-	-	-	-	-	-
Charge of Civil Buildings			-	-	-	14,274	7	8	-	-	-
New Law Courts, building			-	-	-	5,538	9	3	-	-	-
Commissioners of Barracks			-	-	-	7,613	-	1	-	-	-
Military Survey			-	-	-	64	4	8	-	-	-
St. George's Church, building			-	-	-	4,680	6	8	-	-	-
Salaries and Incidents of Parliamentary Officers, including			-	-	-	-	-	-	-	-	-
Fees on Public Bills			-	-	-	16,853	12	1	-	-	-
Messengers' Bills and Incidents of Public Departments			-	-	-	9,207	8	10	-	-	-
Printing and Stationery, Houses of Parliament			-	-	-	24,111	14	4	-	-	-
Ditto, Public Departments			-	-	-	9,926	1	10	-	-	-
Proclamations, &c., advertised in Newspapers			-	-	-	5,041	16	11	-	-	-
Law Expenses and Criminal Prosecutions			-	-	-	28,954	13	11	-	-	-
Debts of the late Metropolitan Watch Establishment			-	-	-	6,923	1	7	-	-	-
Royal Irish Academy			-	-	-	533	9	9	-	-	-
Nautical Observatory			-	-	-	48	16	10	-	-	-
Ancient and Customary Allowances to French Ministers and others			-	-	-	747	12	8	-	-	-
Treasurer of City of Dublin			-	-	-	553	16	11	-	-	-
Pratique Masters, Port of Dublin			-	-	-	725	3	11	-	-	-
TOTAL CIVIL GOVERNMENT			-	-	-	-	-	-	486,712	12	3
MY SERVICES			-	-	-	-	-	-	2,387,501	19	3
ONANCE Ditto			-	-	-	-	-	-	166,153	16	11
NNING THE FLEET			-	-	-	-	-	-	7,613	-	1
TE OF CREDIT, Defence of the Kingdom			-	-	-	-	-	-	195,924	7	8
TOTAL NAVAL and MILITARY EXPENDITURE			-	-	-	-	-	-	2,757,193	3	11
TOTAL EXPENDITURE			-	-	-	-	-	-	4,625,699	7	9
ed for Sinking Fund of Debt funded in Ireland			-	-	-	115,033	7	10	-	-	-
" " funded in England			-	-	-	115,622	11	-	-	-	-
to pay off Treasury Bills			-	-	-	-	-	-	230,655	18	10
TOTAL applied to the REDUCTION of DEBT			-	-	-	-	-	-	647,353	16	11
ANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1801			-	-	-	-	-	-	1,566,737	5	11
			-	-	-	-	-	-	7,070,446	9	5

G R E A T B R I T A I N .

III.—ACCOUNTS of the GROSS PUBLIC INCOME of *Great Britain*, deducting Drawbacks, Repayments, &c., and Bounties of the Nature of Drawbacks, and of the GROSS PUBLIC EXPENDITURE, including Payments out of the Gross Income, in its progress to the Exchequer, for National Objects and for the Collection of the Revenue; for each Financial Year from 5th January 1801 (the period of the Union) to 5th January 1817 (the period of the Consolidation of the Revenues of *Great Britain and Ireland*); and of the other Receipts into and Issues from the Exchequer; distinguishing the Amounts raised by Creation of Debt, and the Amounts applied to the Reduction of Debt; showing also the Balances in the Exchequer at the beginning and end of each Year.

EXPLANATORY NOTES.

1. In the following Accounts of the Gross Public Income and Expenditure of Great Britain, from 1801 to 1816 inclusive, the Amounts of Gross Income comprise the Exchequer Receipts, as shown in the Exchequer and Treasury Revenue Books, with the addition of the amounts of Gross Revenue applied in its progress to the Exchequer, to the payment of the costs of collection and management of the Revenue, and to other payments for national objects, as shown in the Finance Accounts; they also comprise the extra Receipts of the Naval and Military Departments applied by these Departments to Navy and Army Services, so far as they can be ascertained from the official books. The Services to which these amounts of Gross Revenue and of extra Receipts were applied are also included on the Expenditure side of the Accounts.

2. In the amount of charges of collection and management of Revenue, is included the charge for Irish Post Office Packets, as stated in the Finance Accounts, the whole expense of the Post Office Packet Establishment having been defrayed out of the British Post Office Revenue, and the whole of the profits of that Establishment, subject to the following payment to Ireland, being received by the British Office. By 24 Geo. 3, c. 6, an annual allowance of 4,000 £ (increased to 9,000 £ from 5th July 1815, per 55 Geo. 3, c. 145) was paid by the English to the Irish Post Office, as Ireland's share of the estimated profit of the Packet Postage between the two countries. This amount, included in the Total Gross Post Office Revenue of Great Britain upon the receipt side of the Finance Accounts, and accounted for, *per contra*, as a payment to Ireland, amongst the Charges of Management, is here excluded from both sides of the Account as belonging to the Revenue of Ireland. A similar course is adopted with respect to the amounts of Irish Inland Postage received in Great Britain.

3. In the charges of Collection of the Revenue paid out of Gross Revenue, on the Expenditure side, certain payments from the Exchequer of small sums to the Receivers of Land and Assessed Taxes are included, being in addition to the amount paid out of the Gross Revenue for management, as stated in the Finance Accounts. These annual sums will be shown separately in Appendix to Part II.

4. From the "other Payments for National Objects out of Gross Revenue," as stated in the Finance Accounts for each year, certain Imprest Advances to Collectors, &c. are here excluded, the amounts being subsequently accounted for, both on the Income and Expenditure side. These amounts would have been more correctly included under the head of "Balances of Gross Revenue outstanding in the hands of Collectors, &c.," to which head they were transferred in 1822, in pursuance of the recommendation of the Finance Committee of that year.

5. The *Net* Income only of the Crown Lands is included in these Accounts, as stated in the annual Balance Sheets prepared and presented to Parliament up to the present time, and in the Finance Accounts. This practice appears to have been adopted in consequence of the peculiar nature of this head of receipt. The income of the Crown Lands is more particularly a special and material source of the Hereditary Revenues, which are surrendered to Parliament for the public use, during the lifetime of the existing Sovereign only, and the net produce which is paid into the Exchequer from year to year alone becomes available for the public Expenditure. From the mode also in which the Accounts of the Crown Lands were kept up to comparatively a recent period, the sales and purchases of lands have been included in the Gross Income and expenses of management; and all charges for the improvements of the Crown property, and especially of the Woods and Forests, to which nearly, if not all, the receipts arising from them have been appropriated, have also been included in the annual Expenditure out of the Gross Revenue. These items belong strictly to the Capital Account; and it would not, therefore, be correct to include their amounts in the Annual Income and Expenditure of the Crown Lands. An Abstract Account of the Gross Receipt from the Crown Lands, applicable to Expenditure in each year from 1801 to 1866 inclusive, and of such Expenditure, will be shown separately in Appendix to Part II.

6. The Receipts of, and Expenditure out of, certain specially appropriated Duties, which were included in the preceding Accounts of Net Income and Expenditure, from 1688 to 1800 inclusive, are also included in the following Accounts of Gross Income and Expenditure up to 5th January 1817, their amounts having passed through the Exchequer, though applied to local purposes.

7. The payments for Miscellaneous Civil Services out of Supplies are arranged in Classes, according to the present practice, which was first adopted by the Treasury in 1843. (*See Memorandum on the Classification of the Miscellaneous Estimates, Report of Committee on Miscellaneous Expenditure, 1848, Part 2.*)

AN ACCOUNT of the GROSS PUBLIC INCOME of *Great Britain*, deducting Drawbacks, Repayments, &c.,
out of the Gross Income, in its Progress to the Exchequer, for National Objects
(41 & 42 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1801* - - - - -	-	-	-	-	-	-	7,620,554	16	1
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1802, viz.:									
Customs - - - - -	-	-	-	8,775,728	14	-			
Excise - - - - -	-	-	-	11,573,427	6	3			
Stamps - - - - -	-	-	-	3,034,517	-	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	4,638,857	13	5			
Income and Property Tax - - - - -	-	-	-	5,804,515	14	6			
Post Office - - - - -	-	-	-	1,172,241	11	2			
Crown Lands (Net) - - - - -	-	-	-	966	13	4			
Miscellaneous, viz.:									
First Fruits and Tenths - - - - -	12,492	11	8						
Small Branches of the Hereditary Revenue - - - - -	6,804	17	-						
Fees, &c. of Public Offices, carried to the Public Account - - -	34,766	17	11						
Ditto - - - - - " to Civil List - - - - -	16,683	8	11						
Profits of Copper Coinage " " - - - - -	3,100	-	-						
Voluntary Contributions, per 38 Geo. 3, c. 16 - - - - -	40,302	3	5						
Other Casual Receipts - - - - -	721	19	-						
Lottery, 1800, to complete 826,250 <i>l.</i> , per 39 & 40 Geo. 3, c. 52 - - -	£.	s.	d.						
" 1801, in part of 701,250 <i>l.</i> , per 41 Geo. 3, c. 27 - - -	175,000	-	-						
	511,250	-	-	686,250	-	-			
Imprest and other Moneys repaid:				801,121	17	11			
From sundry Public Accountants - - - - -	66,158	15	7						
Proceeds of Corn sold for the use of the Government - - - - -	32,000	-	-	98,158	15	7			
				899,280	13	6			
TOTAL GROSS INCOME - - - - -	-	-	-				35,899,535	6	2
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
For the Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - -	-	-	-	62,100	-	-			
For Public Works and Improvements - - - - -	-	-	-	7,166	10	4			
							69,266	10	4
Remitted from Ireland, for Interest, &c., and Sinking Fund on Irish Debt Funded in England - - - - -	-	-	-	-	-	-	803,799	16	7
Raised by Contributions to Annuities:									
To complete 20,500,000 <i>l.</i> Loan, 1800, per 39 & 40 Geo. 3, c. 22 - - -	-	-	-	285,058	9	-			
In full of 28,000,000 <i>l.</i> Loan, 1801, per 41 Geo. 3, c. 3 (including 3,023,279 <i>l.</i> 3 <i>s.</i> 1 <i>d.</i> in Exchequer Bills paid in as Cash) - - -	-	-	-	28,000,000	-	-			
In part of 2,970,150 <i>l.</i> Loan, 1801, being 50 <i>l.</i> per Cent. to be contributed in Money, on Exchequer Bills Funded, per 42 Geo. 3, c. 8 - - -	-	-	-	1,919,701	10	3			
Exchequer Bills Funded, per 42 Geo. 3, c. 8 - - - - -	-	-	-	5,940,300	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - -	-	-	-	36,145,059	19	3			
Raised by Issue of Exchequer Bills:									
Supply—For Exchange - - - - -	£.	s.	d.						
For other Public Services - - - - -	6,224,000	-	-						
	9,050,000	-	-	15,274,000	-	-			
In anticipation of Annual Duties, Loan, &c. - - - - -	-	-	-	8,319,000	-	-			
				23,593,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - -	-	-	-				59,738,059	19	3
							£	104,131,216	8 5

* This is the aggregate balance, which is separated in the annual revenue books under the several heads of account. Of these heads, the balance No explanation is given of this difference, and cannot now, at this distance of time, after the most diligent investigation be discovered from the was actually only one of the numerous transfers from one fund to another, according to the system of separate and distinct appropriation then amount on each side of the account.

and Bounties of the Nature of Drawbacks, and of the GROSS PUBLIC EXPENDITURE, including Payments and for the Collection of the Revenue, in the Year ended 5th January 1802.

(41 & 42 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:									
Interest of Funded Debt, deducting 1,629,523 <i>l.</i> 0 <i>s.</i> 11 <i>d.</i> Dividends of Sinking Fund - - - - -	-	-	-	-	-	-	14,777,204	-	6
Annuities for Lives and Terms of Years, including Long Annuities - - - - -	-	-	-	-	-	-	1,780,187	-	11
Management of Funded Debt - - - - -	-	-	-	-	-	-	227,971	3	5
Interest of Exchequer Bills—Supply - - - - -	-	-	-	687,926	1	9			
" " " In anticipation of Annual Duties, Loan, &c. - - - - -	-	-	-	387,971	4	11			
Discount on prompt Payment, and receiving Charges of Loans, 1800 and 1801 - - - - -	-	-	-	-	-	-	1,025,897	6	8
	-	-	-	-	-	-	670,021	10	1
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -	-	-	-	-	-	-	18,481,281	1	7
CIVIL GOVERNMENT, viz.:									
Civil List, 1st Class. His Majesty's Privy Purse - - - - -	£.	s.	d.						
Annuities to the Queen and Royal Family - - - - -	154,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -	214,500	-	-						
" 3rd Class. British Ministers Abroad - - - - -	24,827	15	11						
" 4th Class. His Majesty's Tradesmen's Bills - - - - -	51,302	1	3						
" 5th Class. Salaries of His Majesty's Household - - - - -	156,611	5	-						
" 6th Class. Pensions and Annuities - - - - -	69,170	10	3						
" 7th Class. Fees and Salaries (including 2,000 <i>l.</i> out of Gross Revenue) - - - - -	87,717	-	2						
" 8th Class. Salaries of Commissioners of the Treasury - - - - -	46,348	12	8						
" Contingent and occasional Payments (<i>See Note, p. 147</i>) - - - - -	10,366	10	-						
	336,834	7	9						
Annuities and Pensions granted by Parliament, viz.:							997,678	3	-
To the Royal Family - - - - -	136,000	-	-						
Other Annuities and Pensions - - - - -	52,358	1	2						
Salaries and Allowances - - - - -							188,358	1	2
Courts of Justice - - - - -							24,374	3	5
Miscellaneous Payments out of the Consolidated Fund - - - - -							43,790	19	3
Lottery, 1800—Discount and Receiving Charges, 1,658 <i>l.</i> 0 <i>s.</i> 1 <i>d.</i> ; Prizes paid, 500,000 <i>l.</i> - - - - -							37,049	18	3
							501,658	-	1
Miscellaneous Civil Services out of Supplies, viz.:									
Class 1. Public Works and Buildings - - - - -	37,121	-	-						
" 2. Salaries, &c., of Public Departments - - - - -	42,740	14	-						
" 3. Law and Justice - - - - -	32,439	12	3						
" 4. Education, Science, and Art - - - - -									
" 5. Colonial, Consular, and other Foreign Services - - - - -	165,680	14	9						
" 6. Superannuations, Charities, &c. - - - - -	273,262	-	8						
" 7. Miscellaneous, Special and Temporary - - - - -	178,611	2	-						
							729,855	3	8
Payments out of Gross Revenue, viz.:									
Charges of Collection and Management (<i>see Notes, p. 359</i>) - - - - -	2,013,776	5	10						
Bounties for promoting National objects - - - - -	1,727,542	6	7						
Pensions out of Hereditary Revenues - - - - -	27,700	-	-						
Civil Government of Scotland - - - - -	136,242	10	4						
							3,905,261	2	9
Payments out of Special Appropriated Funds:									
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths - - - - -	12,492	11	8						
Salaries in West India Islands, &c. and Pensions, out of 4½ per Cent. Duty - - - - -	21,398	5	2						
Expenses of Port of London, out of Canal and Dock Duty (Customs) - - - - -	6,000	-	-						
							39,890	16	10
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	-	-	-	6,467,916	8	5
ARMY, MILITIA, and COMMISSARIAT SERVICES (including Subsidies, and 110,059 <i>l.</i> 4 <i>s.</i> 4 <i>d.</i> out of Gross Revenue) - - - - -									
	-	-	-	14,557,584	14	9			
NAVY SERVICES - - - - -	-	-	-	17,236,771	1	2			
ORDNANCE SERVICES - - - - -	-	-	-	1,897,456	17	11			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-	-	-	-	33,691,812	13	10
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	58,641,010	3	10
Advances by way of Loan for Public Works and Improvements - - - - -	-	-	-	-	-	-	164,136	9	6
Remitted to Ireland, to complete 2,000,000 <i>l.</i> , out of 20,500,000 <i>l.</i> Loan, 1800 - - - - -	627,271	-	2						
" " in full of 2,500,000 <i>l.</i> , out of 28,000,000 <i>l.</i> Loan, 1801 - - - - -	2,500,000	-	-						
				3,127,271	-	2			
Payments for Interest, &c., and Management of Irish Debt Funded in England - - - - -	568,521	10	3						
" Sinking Fund of ditto - - - - -	192,788	7	7						
				761,309	17	10			
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain - - - - -	-	-	-	5,117,723	2	6			
Exchequer Bills (Supply) Funded, per 42 Geo. 3, c. 8 - - - - -	5,940,300	-	-						
Issued to pay off Exchequer Bills:									
Supply—In Bills for Exchange - - - - -	£.	s.	d.						
In Money - - - - -	6,093,400	-	-						
	6,490,404	-	-						
In anticipation of Annual Duties, Loan, &c. - - - - -	12,583,804	-	-						
	8,896,145	19	8						
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-	27,420,249	19	8			
BALANCES in the Exchequer on 5th January 1802 - - - - -	-	-	-	-	-	-	32,537,973	2	2
	-	-	-	-	-	-	8,899,515	14	11
							£.	104,131,216	8
									5

of the Consolidated Fund brought forward at the beginning of this year is larger by 975 *l.* than the amount stated at the end of the preceding year. financial books remaining in existence. It probably arose from a corresponding sum having been erroneously included in the expenditure, which practised; and the correction of this error would necessarily cause an increase in the stated balance in the Exchequer, in order to balance the total

(42 & 43 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1802	-	-	-	-	-	-	8,899,515	14	11
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1803, viz.:-									
Customs	-	-	-	-	-	7,726,161	15	6	
Excise	-	-	-	-	-	15,475,453	18	11	
Stamps	-	-	-	-	-	3,198,648	10	7	
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	-	-	5,315,343	11	4	
Income and Property Tax	-	-	-	-	-	3,327,435	17	2	
Post Office	-	-	-	-	-	1,265,022	17	7	
Crown Lands (net)	-	-	-	-	-	966	13	4	
Miscellaneous, viz.:									
First Fruits and Tenths	-	-	-	12,846	5	-			
Small Branches of the Hereditary Revenue	-	-	-	7,378	13	2			
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	46,996	11	9			
Ditto " " to Civil List	-	-	-	26,696	10	4			
Voluntary Contributions, per 38 Geo. 3, c. 16	-	-	-	5,000	-	-			
From Sale of forfeited Lottery Tickets	-	-	-	241	-	-			
	£.	s.	d.						
Lottery, 1801, to complete 701,250 l., per 41 Geo. 3, c. 27	-	-	-	190,000	-	-			
" 1802, in part of 1,455,000 l., per 42 Geo. 3, c. 54	-	-	-	877,918	8	2			
				1,067,918	8	2			
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (see below)	-	-	-	185,000	-	-	882,918	8	2
Imprest and other Moneys repaid, viz.:							982,080	8	5
From sundry Public Accountants	-	-	-	76,416	-	11			
Proceeds of Sale of Old Army Stores	-	-	-	35,916	5	4	112,332	6	3
							1,094,412	14	8
TOTAL GROSS INCOME	-	-	-	-	-	-			37,403,445 19 1
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
For the Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	-	-	16,500	-	-	
For Public Works and Improvements	-	-	-	-	-	15,096	9	1	
									31,596 9 1
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain	-	-	-	-	-	185,000	-	-	
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Debt funded in England	-	-	-	-	-	890,281	2	8	
									1,075,281 2 8
Raised by Contributions to Annuities:									
To complete 2,970,150 l. Loan, 1801, per 42 Geo. 3, c. 8	-	-	-	-	-	1,050,448	9	9	
In full of 25,000,000 l. Loan, 1802, per 42 Geo. 3, c. 33	-	-	-	-	-	25,000,000	-	-	
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	-	-	26,050,448	9	9	
Raised by Issue of Exchequer Bills:	£.	s.	d.						
Supply--For Exchange	-	-	-	4,580,100	-	-			
For other Public Services	-	-	-	4,231,400	-	-			
						8,811,500	-	-	
In anticipation of Annual Duties, Loan, &c.	-	-	-	-	-	7,637,000	-	-	
						16,448,500	-	-	
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-				42,498,948 9 9
							£.		89,908,787 15 6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1803. (42 & 43 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :—									
Interest of Funded Debt, deducting 1,886,799 <i>l.</i> 7 <i>s.</i> 8 <i>d.</i> Dividends of Sinking Fund	-	-	-	-	-	-	15,692,170	13	3
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	1,785,394	9	11
Management of Funded Debt	-	-	-	-	-	-	255,069	-	7
Interest of Exchequer Bills—Supply	-	-	-	-	-	859,895	16	6	
" " " In anticipation of Annual Duties, Loan, &c.	-	-	-	-	-	345,090	14	8	
Discount on prompt Payment, and receiving Charges of Loans, 1801 and 1802	-	-	-	-	-	-	1,204,986	11	2
	-	-	-	-	-	-	43,491	4	1
TOTAL INTEREST, &c., of PUBLIC DEBT	-	-	-	-	-	-	18,981,111	19	-
CIVIL GOVERNMENT, viz. :									
Civil List, 1st Class. His Majesty's Privy Purse	-	-	60,000	-	-	-	-	-	-
Annuities to the Queen and Royal Family	-	-	197,601	18	-	-	-	-	-
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.	-	-	-	-	-	257,601	18	-	
" 3rd Class. British Ministers Abroad	-	-	-	-	-	40,621	3	9	
" 4th Class. His Majesty's Tradesmen's Bills	-	-	-	-	-	138,685	10	2	
" 5th Class. Salaries of His Majesty's Household	-	-	-	-	-	464,758	18	1	
" 6th Class. Pensions and Annuities	-	-	-	-	-	214,027	2	4	
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue	-	-	-	-	-	259,053	3	11	
" 8th Class. Salaries of Commissioners of the Treasury	-	-	-	-	-	135,891	15	4	
" Contingent and occasional Payments (<i>see Note, p. 147</i>)	-	-	-	-	-	31,099	10	-	
	-	-	-	-	-	365,999	15	3	
TOTAL Civil List, including Payments out of 990,053 <i>l.</i>, Grant for Arrears	-	-	-	-	-	-	1,907,738	16	10
Annuities and Pensions granted by Parliament:									
To the Royal Family	-	-	-	-	-	154,000	-	-	
Other Annuities and Pensions	-	-	-	-	-	49,362	10	10	
	-	-	-	-	-	-	203,362	10	10
Salaries and Allowances	-	-	-	-	-	-	22,819	19	4
Courts of Justice	-	-	-	-	-	-	49,947	15	-
Miscellaneous Payments out of the Consolidated Fund	-	-	-	-	-	-	26,804	15	4
Lottery, 1801—Discount and Receiving Charges, 1,620 <i>l.</i> 13 <i>s.</i> 11 <i>d.</i> ; Prizes paid, 500,000 <i>l.</i>	-	-	-	-	-	501,620	13	11	
" 1802—Prizes paid	-	-	-	-	-	220,000	-	-	
Miscellaneous Civil Services out of Supplies, viz. :	-	-	-	-	-	-	721,620	13	11
Class 1. Public Works and Buildings	-	-	-	-	-	54,905	-	5	
" 2. Salaries, &c., of Public Departments	-	-	-	-	-	46,316	19	1	
" 3. Law and Justice	-	-	-	-	-	44,850	11	9	
" 4. Education, Science, and Art	-	-	-	-	-	16,705	6	-	
" 5. Colonial, Consular, and other Foreign Services	-	-	-	-	-	115,562	6	2	
" 6. Superannuations, Charities, &c.	-	-	-	-	-	218,520	12	8	
" 7. Miscellaneous, Special and Temporary	-	-	-	-	-	298,770	13	3	
	-	-	-	-	-	-	795,631	9	4
Payments out of Gross Revenue, viz. :									
Charges of Collection and Management (<i>see Notes, p. 359</i>)	-	-	-	-	-	1,954,056	11	8	
Bounties for promoting National Objects	-	-	-	-	-	1,059,276	4	-	
Pensions out of Hereditary Revenues	-	-	-	-	-	27,700	-	-	
Civil Government of Scotland	-	-	-	-	-	131,004	16	5	
Expenses under Land Tax Redemption Act	-	-	-	-	-	34,855	17	2	
	-	-	-	-	-	-	3,206,893	9	3
Payments out of Special Appropriated Funds :									
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits, &c.	-	-	-	-	-	12,846	5	-	
Salaries in West India Islands, &c., and Pensions, out of 4½ per Cent. Duty	-	-	-	-	-	16,288	9	8	
Expenses of Port of London, reserved out of Canal and Dock Duty (Customs)	-	-	-	-	-	6,000	-	-	
	-	-	-	-	-	-	35,134	14	8
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	6,969,954	4	6
ARMY, MILITIA, and COMMISSARIAT SERVICES (including Subsidies, and 125,640 <i>l.</i> 11 <i>s.</i> 10 <i>d.</i> out of Gross Revenue)									
NAVY SERVICES	-	-	-	-	-	-	9,528,502	3	7
ORDNANCE SERVICES	-	-	-	-	-	-	12,037,162	10	-
	-	-	-	-	-	-	1,127,293	4	-
TOTAL MILITARY and NAVAL EXPENDITURE	-	-	-	-	-	-	22,692,957	17	7
TOTAL EXPENDITURE	-	-	-	-	-	-	48,644,024	1	1
Advances by way of Loan for Public Works and Improvements	-	-	-	-	-	35,000	-	-	
Ditto " " " for Public Services, remitted to the Irish Exchequer	-	-	-	-	-	276,600	-	-	
Remitted to Ireland, in full of 2,000,000 <i>l.</i> , out of 25,000,000 <i>l.</i> Loan 1802	-	-	-	-	-	2,000,000	-	-	
" " " one-third of Profits of Lottery, 1802	-	-	-	-	-	185,000	-	-	
	-	-	-	-	-	-	2,185,000	-	-
Payments for Interest, &c., and Management of Irish Debt Funded in England	-	-	-	-	-	652,016	1	11	
" Sinking Fund of ditto	-	-	-	-	-	237,436	13	5	
	-	-	-	-	-	-	889,452	15	4
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain	-	-	-	-	-	-	5,685,542	6	8
Issued to pay off Exchequer Bills:	-	-	-	-	-	-	-	-	
Supply—In Bills for Exchange	-	-	-	-	-	2,954,600	-	-	
In Money	-	-	-	-	-	8,163,996	-	-	
In anticipation of Annual Duties, Loans, &c.:	-	-	-	-	-	11,118,596	-	-	
In Bills for Exchange	-	-	-	-	-	1,625,500	-	-	
In Money	-	-	-	-	-	9,648,783	7	4	
	-	-	-	-	-	11,274,283	7	4	
TOTAL applied to the REDUCTION of DEBT	-	-	-	-	-	-	22,392,879	7	4
BALANCES in the Exchequer on 5th January 1803	-	-	-	-	-	-	28,078,421	14	-
	-	-	-	-	-	-	9,800,889	5	1
	-	-	-	-	-	-	89,908,787	15	6

(43 & 44 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1803 - - - - -	-	-	-	-	-	-	9,800,889	5	1
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Re- payments, &c., and Balances and Bills outstanding on 5th January 1804, viz.:									
Customs - - - - -	-	-	-	8,193,953	12	3			
Excise - - - - -	-	-	-	18,794,705	9	4			
Stamps - - - - -	-	-	-	3,402,334	7	8			
Land and Assessed Taxes, and duties on Pensions, Offices, and Personal Estates	-	-	-	5,796,494	6	10			
Income and Property Tax - - - - -	-	-	-	384,613	10	3			
Post Office - - - - -	-	-	-	1,242,479	6	8			
Crown Lands (net) - - - - -	-	-	-	966	13	4			
Miscellaneous, viz.:									
First Fruits and Tenths - - - - -	13,724	11	5						
Small Branches of the Hereditary Revenue - - - - -	6,615	6	11						
Fees, &c., of Public Offices, carried to the Public Account - - -	30,915	6	-						
Ditto " " " to Civil List - - - - -	21,907	13	-						
Voluntary Contributions, per 38 Geo. 3, c. 16 - - - - -	3,500	-	-						
Conscience Money - - - - -	128	-	-						
Militia Fines, per 42 Geo. 3, c. 90, s. 166 - - - - -	3,837	7	4						
Lottery, 1802, to complete 1,455,000 <i>l.</i> , per 42 Geo. 3, c. 54 - - - - -	577,081	11	10						
" 1803, in part of 1,052,333 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per 43 Geo. 3, c. 91 - - - - -	699,882	2	5						
	1,276,963	14	3						
Deduct one-third of Lottery Profits remitted to Ireland during the Year, and included in the Public Income of Ireland (<i>see below</i>) - - - - -	117,444	8	11						
	1,159,519	5	4						
	1,240,147	10	-						
Imprest and other Moneys repaid by sundry Public Accountants - -	73,944	1	7				1,314,091	11	7
TOTAL GROSS INCOME - - - - -	-	-	-				39,129,638	17	11
OTHER RECEIPTS, viz.:									
Repayment of Advances for the Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	174,000	-	-			
" " for Public Works and Improvements - - - - -	-	-	-	16,784	-	6			
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain - - - - -	-	-	-	117,444	8	11	190,784	-	6
Remitted from Ireland, for Interest, &c., and Sinking Fund on Irish Debt Funded in England - - - - -	-	-	-	983,274	-	4			
Raised by Contributions to Annuities, in part of 12,000,000 <i>l.</i> Loan, 1803, per 43 Geo. 3, c. 67 - - - - -	-	-	-	11,950,000	-	-	1,100,718	9	3
Raised by Issue of Exchequer Bills: - - - - -	£.	s.	d.						
Supply—For Exchange - - - - -	4,197,200	-	-						
For other Public Services - - - - -	12,743,700	-	-						
In anticipation of Annual Duties - - - - -	16,940,900	-	-						
	1,971,000	-	-				18,911,900	-	-
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - -	-	-	-				30,861,900	-	-
	£.						81,083,930	12	9

into and Issues from the Exchequer, &c., in the Year ending 5th January 1804. (43 & 44 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :										
Interest of Funded Debt, deducting 2,149,567 <i>l.</i> 3 <i>s.</i> 1 <i>d.</i> , Dividends of Sinking Fund -	-	-	-	-	-	-	16,365,225	8	11	
Annuities for Lives and Terms of Years, including Long Annuities -	-	-	-	-	-	-	1,780,361	1	-	
Management of Funded Debt -	-	-	-	-	-	-	253,191	18	4	
Interest of Exchequer Bills—Supply -	-	-	-	708,952	15	3				
" " In anticipation of Annual Duties -	-	-	-	92,910	4	6				
Discount on prompt Payment, and receiving Charges of Loans -	-	-	-	-	-	-	801,862	19	9	
TOTAL INTEREST, &c., of PUBLIC DEBT -	-	-	-	-	-	-	19,200,641	8	-	
CIVIL GOVERNMENT, viz. :										
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family -	202,500	-	-							
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -	32,475	-	-							
" 3rd Class. British Ministers Abroad -	86,840	16	1							
" 4th Class. His Majesty's Tradesmen's Bills -	182,004	4	10							
" 5th Class. Salaries of His Majesty's Household -	71,468	7	-							
" 6th Class. Pensions and Annuities -	63,698	3	7							
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue -	34,952	12	1							
" 8th Class. Salaries of Commissioners of the Treasury -	6,911	-	-							
" Contingent and occasional Payments (<i>see</i> Note, p. 147) -	352,702	7	7							
Annuities and Pensions granted by Parliament, viz. :				1,033,552	11	2				
To the Royal Family -	205,000	-	-							
Other Annuities and Pensions -	51,595	-	4							
Salaries and Allowances -	-	-	-	256,595	-	4				
Courts of Justice -	-	-	-	22,432	2	4				
Miscellaneous Payments out of the Consolidated Fund -	-	-	-	45,058	10	1				
Lottery, 1802—Discount and Receiving Charges, 4,541 <i>l.</i> 14 <i>s.</i> 11 <i>d.</i> ; Prizes paid, 680,000 <i>l.</i> -	684,541	14	11	41,765	4	10				
" 1803—Prizes paid -	210,000	-	-							
Miscellaneous Civil Services out of Supplies, viz. :				894,541	14	11				
Class 1. Public Works and Buildings -	91,605	7	9							
" 2. Salaries, &c., of Public Departments -	46,091	3	2							
" 3. Law and Justice -	37,713	1	4							
" 4. Education, Science, and Art -	14,354	2	11							
" 5. Colonial, Consular, and other Foreign Services -	260,422	18	1							
" 6. Superannuations, Charities, &c. -	192,567	11	10							
" 7. Miscellaneous, Special and Temporary -	496,255	9	10							
Payments out of Gross Revenue, viz. :				1,139,009	14	11				
Charges of Collection and Management (<i>see</i> Notes, p. 359) -	1,938,352	5	9							
Bounties for promoting National Objects -	305,379	19	2							
Pensions out of Hereditary Revenues -	27,700	-	-							
Civil Government of Scotland -	157,244	5	4							
Expenses under Land Tax Redemption Act -	14,636	9	-							
Payments out of Special Appropriated Funds :				2,443,312	19	3				
Queen Anne's Bounty for augmentation of Poor Livings, out of First Fruits and Tenths -	13,724	11	5							
Salaries in West India Islands, &c., and Pensions out of 4½ per Cent. Duty -	20,444	17	1							
Expenses of Port of London reserved out of Canal and Dock Duty (Customs) -	21,000	-	-							
TOTAL CIVIL GOVERNMENT -	-	-	-	55,169	8	6				
ARMY, MILITIA, and COMMISSARIAT SERVICES (including Subsidies, and 169,956 <i>l.</i> 5 <i>s.</i> 10 <i>d.</i> out of Gross Revenue) -	-	-	-				5,931,437	6	4	
NAVY SERVICES -	-	-	-	10,992,399	12	5				
ORDNANCE SERVICES -	-	-	-	8,072,878	8	1				
EAST INDIA COMPANY, for War Expenses -	-	-	-	1,759,274	18	8				
TOTAL MILITARY and NAVAL EXPENDITURE -	-	-	-	1,000,000	-	-				
TOTAL EXPENDITURE -	-	-	-	-	-	-	21,824,552	19	2	
Advances by way of Loan for Public Works and Improvements -	-	-	-	-	-	-	46,956,631	13	6	
Remitted to Ireland, in full of 2,000,000 <i>l.</i> , out of 12,000,000 <i>l.</i> Loan, 1803 -	2,000,000	-	-	-	-	-	55,000	-	-	
" " one-third of Profits of Lottery, 1803 -	117,444	8	11							
Payments for Interest, &c., and Management of Irish Debt funded in England -	715,923	6	9	2,117,444	8	11				
" Sinking Fund of ditto -	269,761	11	11							
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain -	-	-	-	985,684	18	8				
Issued to Pay off Exchequer Bills : -	-	-	-	5,968,179	8	11				
Supply—In Bills for Exchange -	4,197,200	-	-				3,103,129	7	7	
In Money -	9,255,500	-	-							
In anticipation of Annual Duties -	13,452,700	-	-							
TOTAL applied to the REDUCTION of DEBT -	2,735,453	19	5	16,188,153	19	5				
BALANCES in the Exchequer on 5th January 1804 -	-	-	-	-	-	-	22,156,333	8	4	
	-	-	-	-	-	-	8,812,836	3	4	
	-	-	-	-	-	-	£.	81,083,930	12	9

(44 & 45 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1804 - - - - -	-	-	-	-	-	-	8,812,836	3	4
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Re-payments, &c., and Balances and Bills outstanding on 5th January 1805, viz.:									
Customs - - - - -	-	-	-	-	-	9,465,847	11	-	-
Excise - - - - -	-	-	-	-	-	21,450,520	15	7	-
Stamps - - - - -	-	-	-	-	-	3,511,461	2	6	-
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	-	-	6,021,930	18	6	-
Income and Property Tax - - - - -	-	-	-	-	-	3,687,531	6	7	-
Post Office - - - - -	-	-	-	-	-	1,267,322	19	3	-
Crown Lands (Net) - - - - -	-	-	-	-	-	966	13	4	-
Miscellaneous, viz.:									
First Fruits and Tenths - - - - -	13,096	6	3	-	-	-	-	-	-
Small branches of the Hereditary Revenue - - - - -	7,234	19	11	-	-	-	-	-	-
Fees, &c., of Public Offices, carried to the Public Account - - - - -	36,664	7	-	-	-	-	-	-	-
Ditto - - - - - „ Civil List - - - - -	20,632	3	5	-	-	-	-	-	-
Voluntary Contributions, per 38 Geo. 3, c. 16 - - - - -	590	17	9	-	-	-	-	-	-
Conscience Money - - - - -	16	17	6	-	-	-	-	-	-
Militia Fines, per 42 Geo. 3, c. 90, s. 166 - - - - -	13,213	2	8	-	-	-	-	-	-
Lottery, 1803, to complete 1,052,333 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per 43 Geo. 3, c. 91 - - - - -	£.	s.	d.	352,451	4	3	-	-	-
„ 1804, in part of 1,234,625 <i>l.</i> , per 44 Geo. 3, c. 93 - - - - -	712,809	3	2	-	-	-	-	-	-
	1,065,260	7	5	-	-	-	-	-	-
Deduct one-third of Lottery Profits (in part) remitted to Ireland during the year, and included in the Public Income of Ireland (<i>see below</i>) - - - - -	39,000	-	-	-	-	-	-	-	-
				1,026,260	7	5	-	-	-
				1,117,709	1	11	-	-	-
Imprest Moneys repaid by sundry Public Accountants - - - - -	21,031	5	2	-	-	-	1,138,740	7	1
TOTAL GROSS INCOME - - - - -	-	-	-	-	-	-	-	-	46,544,321 13 10
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
For the Relief of West India Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	-	-	201,000	-	-	-
For Public Works and Improvements - - - - -	-	-	-	-	-	22,559	19	3	-
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain - - - - -	-	-	-	-	-	39,000	-	-	223,559 19 3
Remitted from Ireland, for Interest, &c., and Sinking Fund of Irish Debt funded in England - - - - -	-	-	-	-	-	1,275,178	17	3	-
	-	-	-	-	-	-	-	-	1,314,178 17 3
Raised by Contributions to Annuities:									
To complete 12,000,000 <i>l.</i> Loan, 1803, per 43 Geo. 3, c. 67 - - - - -	-	-	-	-	-	50,000	-	-	-
In part of 14,500,000 <i>l.</i> Loan, 1804, per 44 Geo. 3, c. 47 - - - - -	-	-	-	-	-	14,100,000	-	-	-
TOTAL raised by CREATION OF FUNDED DEBT - - - - -	-	-	-	-	-	14,150,000	-	-	-
Raised by issue of Exchequer Bills:									
Supply--For Exchange - - - - -	4,666,100	-	-	-	-	-	-	-	-
For other Public Services - - - - -	11,747,200	-	-	-	-	-	-	-	-
In anticipation of Annual Duties - - - - -	16,413,300	-	-	-	-	-	-	-	-
	2,295,000	-	-	-	-	-	-	-	-
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT - - - - -	-	-	-	-	-	18,708,300	-	-	-
	-	-	-	-	-	-	-	-	32,858,300 - -
	-	-	-	-	-	-	£.	-	89,753,196 13 8

into and Issues from the Exchequer, &c., in the Year ended 5th January 1805.

(44 & 45 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :—

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 2,484,703 l. 0 s. 4 d., Dividends of Sinking Fund - - - - -	-	-	-	-	-	-	16,191,805	15	2
Annuities for Lives and Terms of Years, including Long Annuities - - - - -	-	-	-	-	-	-	1,809,218	5	6
Management of Funded Debt - - - - -	-	-	-	-	-	-	249,877	6	7
Interest of Exchequer Bills—Supply - - - - -	-	-	-	522,546	12	1			
" " " In anticipation of Annual Duties - - - - -	-	-	-	101,692	15	9			
Discount on prompt Payment and receiving Charges of Loan, 1803 - - - - -	-	-	-	-	-	-	624,239	7	10
	-	-	-	-	-	-	44,036	14	7
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-	18,919,177	9	8

CIVIL GOVERNMENT, viz. :

Civil List, 1st Class. His Majesty's Privy Purse, 60,000 l., and Annuities to the Queen and Royal Family - - - - -	207,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -	32,740	13	9						
" 3rd Class. British Ministers Abroad - - - - -	128,284	12	3						
" 4th Class. His Majesty's Tradesmen's Bills - - - - -	357,165	13	9						
" 5th Class. Salaries of His Majesty's Household - - - - -	143,642	2	6						
" 6th Class. Pensions and Annuities - - - - -	199,509	13	6						
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue - - - - -	98,775	7	3						
" 8th Class. Salaries of Commissioners of the Treasury - - - - -	24,188	10	-						
" Contingent and occasional Payments (see Note, p. 147) - - - - -	330,627	8	1						
				1,522,434	1	1			
Annuities and Pensions granted by Parliament, viz. : To the Royal Family - - - - -	211,000	-	-						
Other Annuities and Pensions - - - - -	77,866	13	4						
				288,866	13	4			
Salaries and Allowances - - - - -	-	-	-	24,137	7	-			
Courts of Justice - - - - -	-	-	-	59,422	-	1			
Miscellaneous Payments out of the Consolidated Fund - - - - -	-	-	-	36,233	16	5			
Lottery, 1803—Discount and Receiving Charges, 4,534 l. 13 s.; Prizes paid 500,000 l. - - - - -	504,534	13	-						
" 1804.—Prizes paid - - - - -	250,000	-	-						
				754,534	13	-			
Miscellaneous Civil Services out of Supplies: Class 1. Public Works and Buildings - - - - -	82,714	1	1						
" 2. Salaries, &c., of Public Departments - - - - -	69,069	8	1						
" 3. Law and Justice - - - - -	56,332	4	1						
" 4. Education, Science, and Art - - - - -	4,500	-	-						
" 5. Colonial, Consular, and other Foreign Services - - - - -	253,276	6	11						
" 6. Superannuations, Charities, &c. - - - - -	252,772	14	2						
" 7. Miscellaneous, Special and Temporary - - - - -	492,506	8	11						
				1,211,171	3	3			
Payments out of Gross Revenue, viz. : Charges of Collection and Management (see Notes, p. 359) - - - - -	2,120,834	11	2						
Bounties for promoting National Objects - - - - -	336,524	-	11						
Pensions out of Hereditary Revenues - - - - -	27,700	-	-						
Civil Government of Scotland - - - - -	138,836	5	4						
Expenses under Land Tax Redemption Act - - - - -	19,936	5	4						
Purchase of Legal Quays - - - - -	76,689	12	6						
Other Charges - - - - -	1,250	-	-						
				2,721,770	15	3			
Payments out of Special Appropriated Funds : Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits, &c. - - - - -	13,096	6	3						
Salaries in West India Islands, &c., and Pensions out of 4 $\frac{1}{2}$ per Cent. Duty - - - - -	23,681	16	11						
Expenses of Port of London, reserved out of Canal and Dock Duty (Customs) - - - - -	6,000	-	-						
				42,778	3	2			
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	-	-	-	6,661,348	12	7
ARMY, MILITIA, and COMMISSARIAT SERVICES (including Subsidies, and 292,358 l. 2 s. 1 d. out of Gross Revenue) - - - - -	-	-	-	14,592,556	11	8			
NAVY SERVICES - - - - -	-	-	-	11,921,551	5	5			
ORDNANCE SERVICES - - - - -	-	-	-	3,560,111	7	1			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-	-	-	-	30,074,219	4	2
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	55,654,745	6	5
Advances by way of Loan - - - - -	-	-	-	-	-	-	-	-	-
Remitted to Ireland, in part of 4,500,000 l. out of 14,500,000 l. Loan, 1804 - - - - -	-	-	-	3,761,270	8	11			
" " in part of Profits of Lottery, 1804 - - - - -	-	-	-	39,000	-	-			
Payments for Interest, &c., and Management of Irish Debt funded in England - - - - -	918,357	1	3						
" Sinking Fund of ditto - - - - -	329,807	3	8						
				1,248,164	4	11			
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain - - - - -	-	-	-	6,521,394	7	2			
				-	-	-	5,048,434	13	10
issued to pay off Exchequer Bills : Supply—In Bills for Exchange - - - - -	£.	s.	d.						
In Money - - - - -	4,666,100	-	-						
	5,161,984	7	7						
In anticipation of Annual Duties - - - - -	9,828,084	7	7						
	2,447,184	13	3						
				12,275,269	-	10			
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-	-	-	-	18,796,663	8	-
BALANCES in the Exchequer on 5th January 1805 - - - - -	-	-	-	-	-	-	10,253,353	5	5
				£.			89,753,196	13	8

(45 & 46 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1805 *	-	-	-	-	-	-	10,255,150	15	5
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1806, viz.:-									
Customs - - - - -	-	-	-	10,151,164	13	9			
Excise - - - - -	-	-	-	23,155,827	7	1			
Stamps - - - - -	-	-	-	4,093,468	17	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	6,257,255	12	2			
Income and Property Tax - - - - -	-	-	-	4,592,314	5	10			
Post Office - - - - -	-	-	-	1,448,369	6	7			
Crown Lands (Net) - - - - -	-	-	-	966	13	4			
Miscellaneous, viz.:									
First Fruits and Tenths - - - - -	13,719	16	8						
Small branches of the Hereditary Revenue - - - - -	8,858	11	11						
Fees, &c., of Public Offices, carried to the Public Account - - - - -	63,369	10	-						
Ditto] - - - - - Civil List - - - - -	33,178	12	8						
Conscience Money - - - - -	90	8	4						
Lottery 1804, to complete 1,234,625 <i>l.</i> , per 44 Geo. 3, c. 93 - - - - -	£.	s.	d.						
" 1805, in part of 1,330,625 <i>l.</i> , per 45 Geo. 3, c. 74 - - - - -	521,815	16	10						
	798,437	10	-						
	1,320,253	6	10						
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (<i>see below</i>) - - - - -	165,354	3	4						
	1,154,899	3	6						
Imprest and other Moneys repaid:	1,274,136	3	1						
Produce of Sale of old Army and Victualling Stores 60,244 19 1									
By sundry Public Accountants - - - - - 116,501 9 6				176,746	8	7			
							1,450,882	11	8
TOTAL GROSS INCOME - - - - -	-	-	-				51,150,249	7	9
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
For the Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	234,000	-	-	265,965	17	5
For Public Works and Improvements - - - - -	-	-	-	31,965	17	5			
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain - - - - -	-	-	-	165,354	3	4			
Remitted from Ireland, for Interest, &c., and Sinking Fund of Irish Debt funded in England - - - - -	-	-	-	1,592,570	10	5	1,757,924	13	9
Raised by Contributions to Annuities:									
To complete 14,500,000 <i>l.</i> Loan, 1804, per 44 Geo. 3, c. 47 - - - - -	-	-	-	400,000	-	-			
In full of 1,005,290 <i>l.</i> 0 s. 2 d. Loan, 1805, per 45 Geo. 3 c. 8 - - - - -	-	-	-	1,005,290	-	2			
In part of 22,500,000 <i>l.</i> Loan, 1805, per 45 Geo. 3, c. 12 - - - - -	-	-	-	22,030,108	1	5			
In part of 1,500,000 <i>l.</i> Loan, 1805, for Ireland, per 45 Geo. 3, c. 40 - - - - -	-	-	-	1,450,000	-	-			
In part of 521,409 <i>l.</i> 6 s. 1 d. Loan, 1805, per 45 Geo. 3, c. 73 - - - - -	-	-	-	455,352	11	1			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	-	-	-	25,340,750	12	8			
Raised by Issue of Exchequer Bills:									
Supply—For Exchequer - - - - - 9,675,000 - - -									
For other Public Services - - - - - 14,388,900 - - -				24,063,900	-	-			
In anticipation of Annual Duties and Loans - - - - -	-	-	-	3,604,000	-	-	27,667,900	-	-
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-				53,008,650	12	8
							£.	116,437,941	7

* See Note, p. 360, for explanation of similar difference of Balance brought forward.

into and Issues from the Exchequer, &c., in the Year ended 5th January 1806. (45 & 46 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT, viz. :—									
Interest of Funded Debt, deducting 2,810,844 <i>l.</i> 14 <i>s.</i> 5 <i>d.</i> , Dividends of Sinking Fund - - - - -	-	-	-	-	-	-	16,676,259	12	11
Annuities for Lives and Terms of Years, including Long Annuities - - -	-	-	-	-	-	-	1,778,909	14	6
Management of Funded Debt - - - - -	-	-	-	-	-	-	253,078	3	9
Interest of Exchequer Bills—Supply - - - - -	-	-	-	1,298,285	6	5			
" " " In anticipation of Annual Duties and Loan - - - - -	-	-	-	111,718	13	2			
Discount on prompt Payment, and receiving Charges of Loans, 1804 and 1805 - - -	-	-	-	-	-	-	1,410,003	19	7
	-	-	-	-	-	-	231,719	11	11
TOTAL INTEREST, &c. of PUBLIC DEBT - - -	-	-	-	-	-	-	20,349,971	2	8
CIVIL GOVERNMENT, viz. :									
Civil List, 1st Class. His Majesty's Privy Purse 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family - - - - -	222,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - -	32,432	1	2						
" 3rd Class. British Ministers Abroad - - - - -	111,658	16	6						
" 4th Class. His Majesty's Tradesmen's Bills - - - - -	251,576	2	9						
" 5th Class. Salaries of His Majesty's Household - - - - -	76,394	8	7						
" 6th Class. Pensions and Annuities - - - - -	111,975	7	11						
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue - - - - -	47,804	6	4						
" 8th Class. Salaries of Commissioners of the Treasury - - -	10,366	10	-						
" Contingent and occasional Payments (<i>see Note, p. 147</i>) - - -	227,828	4	2						
Annuities and Pensions granted by Parliament, viz. :				1,092,535	17	5			
To the Royal Family - - - - -	212,750	-	-						
Other Annuities and Pensions - - - - -	65,483	6	9						
Salaries and Allowances - - - - -				278,233	6	9			
Courts of Justice - - - - -	-	-	-	25,743	4	-			
Miscellaneous Payments out of the Consolidated Fund, including 403,126 <i>l.</i> 19 <i>s.</i> 3 <i>d.</i> for purchase of Legal Quays, per 43 Geo. 3, c. 124 - - -	-	-	-	55,836	19	4			
Lottery, 1804—Discount and Receiving Charges, 6,225 <i>l.</i> 14 <i>s.</i> 1 <i>d.</i> ; Prizes paid, 550,000 <i>l.</i> - - - - -	556,225	14	1	422,770	3	5			
" 1805—Discount and Receiving Charges, 2,363 <i>l.</i> 17 <i>s.</i> 1 <i>d.</i> ; Prizes paid, 250,000 <i>l.</i> - - - - -	252,363	17	1						
Miscellaneous Civil Services out of Supplies :				808,589	11	2			
Class 1. Public Works and Buildings - - - - -	161,839	13	10						
" 2. Salaries, &c., of Public Departments - - - - -	96,918	2	6						
" 3. Law and Justice - - - - -	83,876	5	-						
" 4. Education, Science, and Art - - - - -	35,500	-	-						
" 5. Colonial, Consular, and other Foreign Services - - -	278,115	16	2						
" 6. Superannuations, Charities, &c. - - - - -	210,140	15	10						
" 7. Miscellaneous, Special and Temporary - - - - -	419,053	19	9						
Payments out of Gross Revenue, viz. :				1,285,444	13	1			
Charges of Collection and Management (<i>see Notes, p. 359</i>) - - -	2,243,141	12	7						
Pensions out of Hereditary Revenues - - - - -	27,700	-	-						
Bounties for promoting National Objects - - - - -	313,156	19	8						
Civil Government of Scotland - - - - -	141,248	9	8						
Expenses under Land Tax Redemption Act - - - - -	10,407	-	10						
Payments out of Special Appropriated Funds :				2,735,654	2	9			
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths - - - - -	13,719	16	8						
Salaries in West India Islands, &c., and Pensions out of 4½ per Cent. Duty - - -	21,540	15	4						
				35,260	12	-			
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-				6,740,068	9	11
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 294,736 <i>l.</i> 14 <i>s.</i> 1 <i>d.</i> out of Gross Revenue) - - - - -									
NAVY SERVICES - - - - -	-	-	-	17,158,974	7	8			
ORDNANCE SERVICES - - - - -	-	-	-	14,288,583	3	3			
EAST INDIA COMPANY, for War Expenses in Egypt - - - - -	-	-	-	4,916,855	1	10			
	-	-	-	1,000,000	-	-			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-				37,364,412	12	9
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	64,454,452	5	4
Advances by way of Loan, for Public Works and Improvements - - - - -	-	-	-	-	-	-	90,000	-	-
Remitted to Ireland, to complete 4,500,000 <i>l.</i> ; out of 4,500,000 <i>l.</i> Loan, 1804 - - -	738,729	11	1						
" in full of 2,500,000 <i>l.</i> ; out of 22,500,000 <i>l.</i> Loan, 1805 - - -	2,500,000	-	-						
" in part of 1,500,000 <i>l.</i> , for Ireland " " - - -	1,322,455	13	8						
" to complete one-third of Profits of Lottery, 1804 - - -	105,875	-	-	4,561,185	4	9			
" in part of Profits of Lottery, 1805 - - - - -	59,479	3	4						
Payments for Interest, &c., and Management of Irish Debt funded in England	1,144,251	6	1	165,354	3	4			
" Sinking Fund of ditto - - - - -	433,685	4	6						
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain - - - - -				1,577,936	10	7			
Issued to pay off 5 <i>l.</i> per cents., 1797 and 1802 - - - - -	-	-	-	7,181,482	3	3			
Issued to pay off Exchequer Bills: - - - - -				1,526,699	6	3			
Supply—In Bills for Exchange - - - - -	9,675,000	-	-						
In Money - - - - -	13,056,294	10	6						
	22,741,294	10	6						
In anticipation of Annual Duties and Loans - - - - -	3,349,094	16	11						
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-	26,090,389	7	5			
BALANCES in the Exchequer on 5th January 1806 - - - - -	-	-	-				34,798,570	16	11
	-	-	-	-	-	-	10,790,442	6	1
				£.			116,437,941	7	-

(46 & 47 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1806	-	-	-	-	-	-	10,790,442	6	1	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Re- payments, &c, and Balances and Bills outstanding on 5th January 1807, viz. :										
Customs	-	-	-	-	-	-	10,813,832	10	7	
Excise	-	-	-	-	-	-	24,053,459	4	1	
Stamps	-	-	-	-	-	-	4,322,442	7	11	
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	-	-	-	6,393,179	5	7	
Income and Property Tax	-	-	-	-	-	-	6,159,087	9	8	
Post Office	-	-	-	-	-	-	1,481,115	14	5	
Crown Lands (Net)	-	-	-	-	-	-	966	13	4	
Miscellaneous, viz. :										
First Fruits and Tenths	-	-	-	13,991	7	10				
Small Branches of the Hereditary Revenue	-	-	-	15,308	11	4				
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	52,713	12	10				
Ditto " " to Civil List	-	-	-	28,412	-	2				
Droits of the Admiralty, carried to the Public Account	-	-	-	1,000,000	-	-				
Ditto " " to Civil List	-	-	-	190,000	-	-				
Conscience Money	-	-	-	445	-	-				
Lottery, 1805, to complete 1,330,625 £., per 45 Geo. 3, c. 74	-	-	-	532,187	10	-				
" 1806, in part of 1,501,312 £. 10 s., per 46 Geo. 3, c. 148	-	-	-	667,749	7	7				
				1,199,936	17	7				
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (see below)	-	-	-	178,062	10	-				
				1,021,874	7	7				
Imprest and other Moneys repaid :				2,322,744	19	9				
Produce of the Sale of Old Stores	-	-	-	7,000	-	-				
By sundry Public Accountants, carried to the Public Account	-	-	-	124,097	2	10				
By sundry Persons, carried to the Civil List	-	-	-	29,250	-	-				
				160,347	2	10				
TOTAL GROSS INCOME	-	-	-				2,483,092	2	7	
							55,707,175	8	2	
OTHER RECEIPTS, viz. :										
Repayment of Advances :										
For the Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-				73,000	-	-	
For Public Works and Improvements	-	-	-				24,749	3	-	
For Public Services, made to the Irish Exchequer in 1802	-	-	-				276,000	-	-	
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain	-	-	-				178,062	10	-	
							373,749	3	-	
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Debt funded in Great Britain	-	-	-				1,751,663	-	4	
							1,929,725	10	4	
Raised by Contributions to Annuities :										
To complete 22,500,000 £. Loan, 1805, per 45 Geo. 3, c. 12	-	-	-				469,891	18	7	
To complete 1,500,000 £. Loan, 1805, for Ireland, per 45 Geo. 3, c. 40	-	-	-				50,000	-	-	
To complete 521,409 £. 6 s. 1 d. Loan, 1805, per 45 Geo. 3, c. 73	-	-	-				66,056	15	-	
In part of 20,000,000 £. Loan, 1806, per 46 Geo. 3, c. 33	-	-	-				19,525,000	-	-	
							20,110,948	13	7	
Raised by Issue of Exchequer Bills :										
Supply—For Exchange	-	-	-	14,568,400	-	-				
For other Public Services	-	-	-	13,577,100	-	-				
				28,145,500	-	-				
In anticipation of Annual Duties	-	-	-	2,750,000	-	-				
							30,895,500	-	-	
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT	-	-	-				51,006,448	13	7	
							£.	119,807,541	1	2

into and Issues from the Exchequer, &c., in the Year ended 5th January 1807. (46 & 47 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:									
Interest of Funded Debt, deducting 3,189,515 <i>l.</i> 13 <i>s.</i> 11 <i>d.</i> , Dividends of Sinking Fund - - - - -	-	-	-	-	-	-	17,438,884	4	7
Annuities for Lives and Terms of Years, including Long Annuities - - - - -	-	-	-	-	-	-	1,756,948	-	8
Management of Funded Debt - - - - -	-	-	-	-	-	-	272,959	18	6
Interest of Exchequer Bills, Supply - - - - -	-	-	-	1,107,441	7	5			
" " In anticipation of Annual Duties and Loans - - - - -	-	-	-	117,944	18	2			
Discount on prompt Payment, and receiving Charges of Loans, 1805 - - - - -	-	-	-	-	-	-	1,225,386	5	7
	-	-	-	-	-	-	408,461	18	2
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -	-	-	-	-	-	-	21,102,640	7	6
CIVIL GOVERNMENT, viz.:									
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family - - - - -	222,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -	33,180	-	11						
" 3rd Class. British Ministers Abroad - - - - -	103,160	12	-						
" 4th Class. His Majesty's Tradesmen's Bills - - - - -	280,602	11	5						
" 5th Class. Salaries of His Majesty's Household - - - - -	103,629	-	-						
" 6th Class. Pensions and Annuities - - - - -	133,317	18	1						
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue - - - - -	55,936	14	-						
" 8th Class. Salaries of Commissioners of the Treasury - - - - -	13,460	18	-						
" Contingent and occasional Payments (<i>see Note, p. 147</i>) - - - - -	384,726	12	5						
				1,330,514	6	10			
Annuities and Pensions granted by Parliament:									
To the Royal Family - - - - -	215,000	-	-						
Other Annuities and Pensions - - - - -	82,829	1	6						
				297,829	1	6			
Salaries and Allowances - - - - -	-	-	-	28,996	19	8			
Courts of Justice - - - - -	-	-	-	62,549	13	9			
Miscellaneous payments out of the Consolidated Fund, including 82,960 <i>l.</i> 2 <i>s.</i> for purchase of Legal Quays, per 43 Geo. 3, c. 124, and 114,364 <i>l.</i> 7 <i>s.</i> 8 <i>d.</i> to Trustees of Earl Nelson, per 46 Geo. 3, c. 146 - - - - -	-	-	-	214,535	13	10			
Lottery, 1805—Discount and Receiving Charges, 5,048 <i>l.</i> 19 <i>s.</i> 8 <i>d.</i> ; Prizes paid, 500,000 <i>l.</i> - - - - -	-	-	-	505,048	19	8			
Miscellaneous Civil Services out of Supplies, viz.:									
Class 1. Public Works and Buildings - - - - -	198,609	3	9						
" 2. Salaries, &c., of Public Departments - - - - -	102,787	12	-						
" 3. Law and Justice - - - - -	85,949	19	7						
" 4. Education, Science, and Art - - - - -	27,260	10	2						
" 5. Colonial, Consular, and other Foreign Services - - - - -	203,214	6	5						
" 6. Superannuations, Charities, &c. - - - - -	187,691	13	10						
" 7. Miscellaneous, Special and Temporary - - - - -	119,172	2	1						
				924,685	7	10			
Payments out of Gross Revenue, viz.:									
Charges of Collection and Management (<i>see Notes, p. 359</i>) - - - - -	2,368,881	1	6						
Pensions out of Hereditary Revenues - - - - -	27,700	-	-						
Bounties for promoting National Objects - - - - -	342,163	4	3						
Civil Government of Scotland - - - - -	163,078	2	-						
Expenses under Land Tax Redemption Act - - - - -	9,308	-	6						
				2,911,130	8	3			
Payments out of Special Appropriated Funds:									
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths - - - - -	13,991	7	10						
Salaries in West India Islands, &c., and Pensions out of 4½ per Cent. Duty - - - - -	21,488	7	10						
Expenses of Port of London, out of Canal and Dock Duty (Customs) - - - - -	11,000	-	-						
				46,479	15	8			
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	-	-	-	6,321,770	7	-
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 164,397 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> out of Gross Revenue) - - - - -	-	-	-	-	-	-	16,321,187	-	7
NAVY SERVICES (including 287,500 <i>l.</i>, Trafalgar Prize Money) - - - - -	-	-	-	-	-	-	16,313,127	17	10
ORDNANCE SERVICES - - - - -	-	-	-	-	-	-	4,669,444	17	2
EAST INDIA COMPANY, for War Expenses - - - - -	-	-	-	-	-	-	1,000,000	-	-
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-	-	-	-	38,303,759	15	7
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	65,728,170	10	1
Advances by way of Loan for Public Works and Improvements - - - - -	-	-	-	35,000	-	-			
" " to Ireland for Public Services, per 46 Geo. 3, c. 148, s. 4* - - - - -	-	-	-	276,000	-	-			
							311,000	-	-
Remitted to Ireland, to complete 1,500,000 <i>l.</i> Loan for Ireland, 1805 - - - - -	177,544	6	4						
" in full of 2,000,000 <i>l.</i> , out of 20,000,000 <i>l.</i> Loan, 1806 - - - - -	2,000,000	-	-						
				2,177,544	6	4			
" to complete one-third Profits of Lottery, 1805 - - - - -	134,062	10	-						
" in part of one-third of Profits of Lottery, 1806 - - - - -	44,000	-	-						
				178,062	10	-			
Payments for Interest, &c., and Management of Irish Debt funded in England - - - - -	1,309,872	9	6						
" Sinking Fund of ditto - - - - -	493,739	14	8						
				1,803,612	4	2			
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain - - - - -	-	-	-	7,829,588	19	3			
Issued to pay off 5 <i>l.</i> per Cents., 1797 and 1802 - - - - -	-	-	-	979,256	13	9			
Issued to pay off Exchequer Bills:									
Supply—In Bills for Exchange - - - - -	14,276,200	-	-						
" In Money - - - - -	12,810,321	1	11						
In anticipation of Annual Duties and Loan:				27,086,521	1	11			
In Bills for Exchange - - - - -	292,200	-	-						
In Money - - - - -	2,930,953	6	8						
				3,223,153	6	8			
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-	-	-	-	39,118,520	1	7
BALANCES in the Exchequer on 5th January 1807 - - - - -	-	-	-	-	-	-	10,490,631	9	-
							£.	119,807,541	1

* This advance to Ireland of 276,000 *l.*, and its repayment, do not appear in the Irish Accounts, having been treated in Ireland as a matter of account between the two Exchequers in the same financial year.

(47 & 48 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1807 - - - - -	-	-	-	-	-	-	10,490,631	9	-	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1808, viz. :—										
Customs - - - - -	-	-	-	-	-	-	10,549,612	5	6	
Excise - - - - -	-	-	-	-	-	-	24,742,639	8	1	
Stamps - - - - -	-	-	-	-	-	-	4,447,371	12	9	
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	-	-	-	7,025,320	-	9	
Income and Property Tax - - - - -	-	-	-	-	-	-	10,155,042	4	1	
Post Office - - - - -	-	-	-	-	-	-	1,474,688	8	11	
Crown Lands (Net) - - - - -	-	-	-	-	-	-	966	13	4	
Miscellaneous, viz. :										
First Fruits and Tenths - - - - -	14,284	10	1	-	-	-	-	-	-	
Small Branches of the Hereditary Revenue - - - - -	7,236	3	3	-	-	-	-	-	-	
Fees, &c., of Public Offices, carried to the Public Account - - - - -	42,437	18	4	-	-	-	-	-	-	
Ditto - - - - - „ to Civil List - - - - -	19,772	10	-	-	-	-	-	-	-	
Droits of the Crown, carried to Civil List - - - - -	160,000	-	-	-	-	-	-	-	-	
Lottery 1806, to complete 1,501,312 <i>l.</i> 10 <i>s.</i> per 46 Geo. 3, c. 148 - - - - -	£.	s.	d.	833,563	2	5	-	-	-	
„ 1807, in part of 1,196,000 <i>l.</i> , per 47 Geo. 3, Sess. 2, c. 9 - - - - -	453,500	-	-	-	-	-	-	-	-	
	1,287,063	2	5	-	-	-	-	-	-	
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (<i>see below</i>) - - - - -	207,604	3	4	-	-	-	-	-	-	
				1,079,458	19	1	-	-	-	
Imprest and other Moneys repaid :				1,323,190	-	9	-	-	-	
From sundry Public Accountants, carried to the Public Account - - - - -	36,221	1	8	-	-	-	-	-	-	
From sundry Persons, carried to the Civil List, including 20,000 <i>l.</i> —Surplus Civil List, Scotland - - - - -	36,013	16	11	-	-	-	-	-	-	
				1,395,424	19	4	-	-	-	
TOTAL GROSS INCOME - - - - -	-	-	-	-	-	-	59,791,065	12	9	
OTHER RECEIPTS, viz. :										
Repayment of Advances :										
For the Relief of West India Merchants, &c., per Acts 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	33,800	-	-	-	-	-	
For Public Works and Improvements - - - - -	-	-	-	27,752	14	5	-	-	-	
For Public Services, made to the Irish Exchequer, per 46 Geo. 3, c. 148, s. 4 - - - - -	-	-	-	276,000	-	-	-	-	-	
							337,552	14	5	
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain - - - - -	-	-	-	207,604	3	4	-	-	-	
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Debt funded in Great Britain - - - - -	-	-	-	1,967,677	14	-	-	-	-	
							2,175,281	17	4	
Raised by Contributions to Annuities :										
To complete 20,000,000 <i>l.</i> Loan, 1806, per 46 Geo. 3, c. 33 - - - - -	-	-	-	475,000	-	-	-	-	-	
In part of 14,200,000 <i>l.</i> Loan, 1807, per 47 Geo. 3, Sess. 1, c. 28 - - - - -	-	-	-	13,600,000	-	-	-	-	-	
In part of 1,500,000 <i>l.</i> Loan, 1807, for Ireland, per 47 Geo. 3, Sess. 1, c. 46 - - - - -	-	-	-	1,450,000	-	-	-	-	-	
TOTAL raised by CREATION of FUNDED DEBT - - - - -	-	-	-	15,525,000	-	-	-	-	-	
Raised by Issue of Exchequer Bills :	£.	s.	d.							
Supply—For Exchange - - - - -	12,986,300	-	-							
For other Public Services - - - - -	18,717,200	-	-							
				31,703,500	-	-				
In anticipation of Annual Duties :										
For Exchange - - - - -	274,000	-	-							
For other Public Services - - - - -	2,476,000	-	-							
				2,750,000	-	-				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-	34,453,500	-	-	-	-	-	
							49,978,500	-	-	
							£.	122,773,031	13	6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1808. (47 & 48 Geo. III.)

				£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:—												
Interest of Funded Debt, deducting 3,582,940 <i>l.</i> 16 <i>s.</i> 11 <i>d.</i> Dividends of												
Sinking Fund				-	-	-	-	-	-	17,656,015	5	4
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	1,750,588	1	8
Management of Funded Debt				-	-	-	-	-	-	274,239	9	8
Interest of Exchequer Bills—Supply				-	-	-	1,557,306	16	4			
" " " In anticipation of Annual Duties				-	-	-	80,268	3	11			
Discount on prompt Payment, and Receiving Charge of Loan, 1806				-	-	-	-	-	-	1,637,575	-	3
				-	-	-	-	-	-	266,176	9	1
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	21,584,594	6	-
CIVIL GOVERNMENT, viz.:												
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family				222,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.				32,069	10	5						
" 3rd Class. British Ministers Abroad				101,973	-	3						
" 4th Class. His Majesty's Tradesmen's Bills				238,542	5	5						
" 5th Class. Salaries of His Majesty's Household				103,372	17	7						
" 6th Class. Pensions and Annuities				138,783	19	8						
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue				55,527	8	7						
" 8th Class. Salaries of Commissioners of the Treasury				13,822	-	-						
" Contingent and occasional Payments (<i>see</i> Note p. 147)				262,815	15	10						
Annuities and Pensions granted by Parliament, viz.:							1,169,406	17	9			
To the Royal Family				202,252	11	6						
Other Annuities and Pensions				88,334	7	9						
Salaries and Allowances				-	-	-				290,586	19	3
Courts of Justice				-	-	-				72,503	16	9
Miscellaneous Payments out of the Consolidated Fund				-	-	-				55,545	9	4
Lottery, 1806—Discount and Receiving Charges, 6,235 <i>l.</i> 3 <i>s.</i> 10 <i>d.</i> ; Prizes paid, 900,000 <i>l.</i>				906,235	3	10				14,532	15	8
" 1807—Discount and Receiving Charges, 1,336 <i>l.</i> — <i>s.</i> 10 <i>d.</i> ; Prizes paid, 200,000 <i>l.</i>				201,336	-	10						
Miscellaneous Civil Services out of Supplies:							1,107,571	4	8			
Class 1. Public Works and Buildings				206,263	15	-						
" 2. Salaries, &c. of Public Departments				163,852	6	1						
" 3. Law and Justice				82,143	1	3						
" 4. Education, Science, and Art				35,491	14	3						
" 5. Colonial, Consular, and other Foreign Services				189,928	4	9						
" 6. Superannuations, Charges, &c.				194,580	6	2						
" 7. Miscellaneous, Special, and Temporary				58,640	9	7						
Payments out of Gross Revenue, viz.:							930,899	17	1			
Charges of Collection and Management (<i>see</i> Notes, p. 359)				2,681,639	3	5						
Pensions out of Hereditary Revenues				27,700	-	-						
Bounties for Promoting National Objects				438,991	13	8						
Civil Government of Scotland				140,048	-	6						
Expenses under Land Tax Redemption Act				7,276	11	1						
Other Charges for Suppression of Smuggling, Quarantine, &c.				54,666	15	5						
Payments out of Special Appropriated Funds:							3,350,322	4	1			
Queen Anne's Bounty for Augmentation of Poor Livings out of First Fruits and Tenth				14,284	10	-						
Salaries in West India Islands, &c., and Pensions out of 4½ per Cent. Duty				7,548	3	2						
Expenses of Port of London, out of Canal and Dock Duty (Customs)				6,000	-	-						
TOTAL CIVIL GOVERNMENT				-	-	-	27,832	13	2			
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 208,197 <i>l.</i> 10 <i>s.</i> 1 <i>d.</i> out of Gross Revenue)							16,570,220	7	-			
NAVY SERVICES							16,896,661	9	3			
ORDNANCE SERVICES							3,764,669	4	8			
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	-	-	-	37,231,551	-	11
TOTAL EXPENDITURE				-	-	-	-	-	-	65,835,347	4	8
Advances by way of Loan for Public Works and Improvements										152,880	14	-
Remitted to Ireland, in full of 2,000,000 <i>l.</i> out of 14,200,000 <i>l.</i> Loan, 1806				2,000,000	-	-						
" " in part of 1,500,000 <i>l.</i> Loan for Ireland, 1807				699,766	13	7						
" " to complete one-third of Profits of Lottery, 1806				156,437	10	-						
" " in part of Profits of Lottery, 1807				51,166	13	4						
" " being two-seventeenths of 1,000,000 <i>l.</i> Admiralty Droits carried to the Public Account							207,604	3	4			
							117,647	-	-			
Payments for Interest, &c., and Management of Irish Debt funded in England				1,432,502	4	11						
" Sinking Fund of ditto				570,490	15	-						
							2,002,992	19	11			
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain							8,908,673	17	3			
Issued to pay off 5 <i>l.</i> per Cents., 1797 and 1802							336,088	16	6			
Issued to pay off Exchequer Bills:												
Supply—In Bills for Exchange				12,986,300	-	-						
In Money				13,932,700	-	-						
In anticipation of Annual Duties:							26,919,000	-	-			
In Bills for Exchange				274,000	-	-						
In Money				2,423,218	15	10						
							2,697,218	15	10			
TOTAL applied to the REDUCTION of DEBT				-	-	-	29,616,218	15	10			
BALANCES in the Exchequer on 5th January 1808				-	-	-	-	-	-	38,860,981	9	7
				-	-	-	-	-	-	12,895,811	8	5
				-	-	-	£.			122,773,031	13	6

(48 & 49 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain* and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1808	-	-	-	-	-	-	12,695,811	8	5
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1809, viz.:									
Customs	-	-	-	10,284,049	2	5			
Excise	-	-	-	25,622,210	5	5			
Stamps	-	-	-	4,742,991	19	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	7,619,633	10	4			
Income and Property Tax	-	-	-	11,403,301	1	8			
Post Office	-	-	-	1,486,254	6	11			
Crown Lands (Net)	-	-	-	24,202	18	4			
Miscellaneous, viz.:									
First Fruits and Tenths	-	-	-	14,396	15	4			
Small Branches of the Hereditary Revenue	-	-	-	12,353	14	8			
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	56,129	1	-			
Ditto „ to Civil List	-	-	-	23,685	8	8			
Conscience Money	-	-	-	226	7	-			
Militia Fines, per 42 Geo. 3, c. 90, s. 166, and 47 Geo. 3, c. 71, s. 19	-	-	-	14,874	13	4			
Lottery, 1807, to complete 1,196,000 <i>l.</i> , per 47 Geo. 3, Sess. 1, c. 9	£.	s.	d.	742,500	-	-			
„ 1808, in part of 1,039,583 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per 48 Geo. 3, c. 139	-	-	-	351,539	17	2			
				1,094,039	17	2			
Deduct one-third of Lottery Profits, remitted to Ireland during the year, and included in the Public Income of Ireland (<i>see below</i>)	-	-	-	114,166	13	4			
				979,873	3	10			
Imprest and other Moneys Repaid:				1,101,539	3	10			
From sundry Public Accountants, carried to the Public Account	-	-	-	131,042	13	9			
From sundry Persons, carried to Civil List	-	-	-	5,791	4	8			
Out of Unclaimed Dividends, per 48 Geo. 3, c. 4	-	-	-	500,000	-	-			
TOTAL GROSS INCOME	-	-	-	1,738,373	2	3			
OTHER RECEIPTS, viz.:							62,921,016	6	6
Repayment of Advances:									
For the Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	58,907	6	6			
For Public Works and Improvements	-	-	-	29,117	15	6			
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain	-	-	-	114,166	13	4			88,025 2 -
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Debt funded in Great Britain	-	-	-	2,055,123	6	1			
							2,169,289	19	5
Raised by Contributions to Annuities:									
To complete 14,200,000 <i>l.</i> , Loan 1807, per 47 Geo. 3, Sess. 1, c. 28	-	-	-	600,000	-	-			
To complete 1,500,000 <i>l.</i> , Loan 1807, for Ireland, per 47 Geo. 3, Sess. 1, c. 46	-	-	-	50,000	-	-			
In part of 10,500,000 <i>l.</i> , Loan 1808, per 48 Geo. 3, c. 76	-	-	-	9,575,000	-	-			
				10,225,000	-	-			
Exchequer Bills funded, per 48 Geo. 3, c. 38	-	-	-	4,000,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	14,225,000	-	-			
Raised by Issue of Exchequer Bills:	£.								
Supply—For Exchange	-	-	-	16,040,400					
For other Public Services	-	-	-	26,070,900					
In anticipation of Annual Duties:				42,111,300	-	-			
For Exchange	-	-	-	268,000					
For other Public Services	-	-	-	2,732,000					
				3,000,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	45,111,300	-	-			
							59,836,300	-	-
							£.	137,410,142	16 4

into and Issues from the Exchequer, &c., in the Year ended 5th January 1809. (48 & 49 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 4,039,419 l. 13 s. 3 d., Dividends of Sinking Fund - - - - -				-	-	-	-	-	-	17,774,517	12	-
Annuities for Lives and Terms of Years, including Long Annuities - - - - -				-	-	-	-	-	-	1,423,074	18	6
Management of Funded Debt - - - - -				-	-	-	-	-	-	190,778	-	1
Interest on Exchequer Bills—Supply - - - - -				-	-	-	1,176,719	14	3			
" " " In anticipation of Annual Duties - - - - -				-	-	-	59,581	15	9			
Discount on prompt Payment, and receiving Charges of Loans, 1807 - - - - -				-	-	-	-	-	-	1,236,301	10	-
				-	-	-	-	-	-	119,558	19	1
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				-	-	-	-	-	-	20,744,290	19	8
CIVIL GOVERNMENT, viz.:												
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 l., and Annuities to the Queen and Royal Family - - - - -				222,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -				33,159	14	5						
" 3rd Class. British Ministers Abroad - - - - -				81,269	19	4						
" 4th Class. His Majesty's Tradesmen's Bills - - - - -				219,209	15	6						
" 5th Class. Salaries of His Majesty's Household - - - - -				105,938	1	5						
" 6th Class. Pensions and Annuities - - - - -				145,909	6	8						
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue - - - - -				56,606	4	2						
" 8th Class. Salaries of Commissioners of the Treasury - - - - -				13,822	-	-						
" Contingent and occasional Payments (see Note, p. 147) - - - - -				255,776	19	11						
Annuities and Pensions granted by Parliament, viz.:							1,134,192	1	5			
To the Royal Family - - - - -				206,000	-	-						
Other Annuities and Pensions - - - - -				93,911	8	10						
Salaries and Allowances - - - - -				-	-	-	299,911	8	10			
Courts of Justice - - - - -				-	-	-	70,451	15	3			
Miscellaneous Payments out of the Consolidated Fund - - - - -				-	-	-	62,178	13	3			
Lottery 1808—Discount and Receiving Charges, 3,441 l. 14 s. 1 d.; Prizes paid, 500,000 l. - - - - -				-	-	-	28,968	19	11			
Miscellaneous Civil Services out of Supplies:							503,441	14	1			
Class 1. Public Works and Buildings - - - - -				276,598	5	1						
" 2. Salaries, &c., of Public Departments - - - - -				141,893	3	7						
" 3. Law and Justice - - - - -				92,061	14	6						
" 4. Education, Science, and Art - - - - -				32,923	17	2						
" 5. Colonial, Consular, and other Foreign Services - - - - -				237,260	10	2						
" 6. Superannuations, Charities, &c. - - - - -				224,369	18	5						
" 7. Miscellaneous, Special, and Temporary - - - - -				113,191	-	10						
Payments out of Gross Revenue, viz.:							1,118,298	9	9			
Charges of Collection and Management (see Notes p. 359) - - - - -				2,801,859	4	10						
Pensions out of Hereditary Revenues - - - - -				27,700	-	-						
Bounties for promoting National Objects - - - - -				470,502	-	2						
Civil Government of Scotland - - - - -				157,894	4	-						
Expenses under Land Tax Act - - - - -				9,826	5	3						
Other Charges for Suppression of Smuggling, Quarantine, &c. - - - - -				111,570	-	8						
Payments out of Special Appropriated Funds:							3,579,351	14	11			
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths - - - - -				14,396	15	4						
Salaries in West India Islands, &c. and Pensions, out of 4½ per Cent. Duty - - - - -				22,328	-	11						
Expenses of Port of London, out of Canal and Dock Duty (Customs) - - - - -				3,000	-	-						
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-	39,724	16	8			
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 289,060 l. 2s. 10d. out of Gross Revenue) - - - - -				-	-	-	18,634,586	8	8			
NAVY SERVICES - - - - -				-	-	-	17,585,049	8	5			
ORDNANCE SERVICES - - - - -				-	-	-	4,680,140	2	9			
EAST INDIA COMPANY, for War Expenditure - - - - -				-	-	-	1,500,000	-	-			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -				-	-	-				42,399,775	19	10
TOTAL EXPENDITURE - - - - -				-	-	-	-	-	-	69,980,526	13	2
Advances by way of Loan for Public Works and Improvements - - - - -				-	-	-	-	-	-	163,165	15	7
Remitted to Ireland, to complete 1,500,000 l., Loan for Ireland, 1807 - - - - -				800,233	6	5						
" in part of 2,500,000 l., out of 10,500,000 l. Loan, 1808 - - - - -				2,328,746	7	9						
" to complete one-third of profits of Lottery, 1808 - - - - -				-	-	-	3,128,979	14	2			
Payments for Interest, &c., and Management of Irish Debt funded in England - - - - -				1,591,205	8	8	114,166	13	4			
" Sinking Fund of ditto - - - - -				632,753	7	4						
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain - - - - -				-	-	-	2,223,958	16	-			
Issued to pay off 5½ per Cent., 1797 and 1802 - - - - -				-	-	-	9,555,853	9	1			
Exchequer Bills, funded, per 48 Geo. 3, c. 38 - - - - -				4,000,000	-	-	153,696	18	9			
Issued to pay off Exchequer Bills:				£.	s.	d.						
Supply—In Bills for Exchange - - - - -				16,040,400	-	-						
In Money - - - - -				15,292,000	-	-						
In anticipation of Annual Duties:							31,332,400	-	-			
In Bills for Exchange - - - - -				268,000	-	-						
In Money - - - - -				3,038,890	16	7						
TOTAL applied to the REDUCTION of DEBT - - - - -				-	-	-	38,630,290	16	7			
BALANCES in the Exchequer on 5th January 1809 - - - - -				-	-	-	-	-	-	13,450,803	19	8
				-	-	-	£.			137,410,442	16	4

(49 & 50 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1809 - - - - -	-	-	-	-	-	-	13,450,803	19	8
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1810, viz. :—									
Customs - - - - -	-	-	-	11,899,425	14	2			
Excise - - - - -	-	-	-	23,369,428	14	4			
Stamps - - - - -	-	-	-	5,324,603	6	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	8,499,027	3	9			
Income and Property Tax - - - - -	-	-	-	12,410,385	6	1			
Post Office - - - - -	-	-	-	1,578,211	12	7			
Crown Lands (Net) - - - - -	-	-	-	47,921	11	10			
Miscellaneous, viz. :									
First Fruits and Tenths - - - - -	13,811	2	-						
Small Branches of the Hereditary Revenue - - - - -	8,441	-	4						
Fees, &c., of Public Offices, carried to the Public Account - - -	104,364	7	9						
Ditto - - - - - „ to Civil List - - - - -	27,376	7	6						
Droits of the Crown - - - - -	61,777	17	8						
Militia Fines - - - - -	469	-	-						
Lottery, 1808, to complete 1,039,583 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per 48 Geo. 3, c. 139 - - - - -	£.	s.	d.	688,043	9	6			
„ 1809, in part of 1,123,250 <i>l.</i> , per 49 Geo. 3, c. 94, - - - - -	155,000	-	-						
	849,043	9	6						
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (<i>see below</i>) - - - - -	146,527	15	6						
				696,515	14	-			
Imprest and other Moneys repaid :									
For Interest, &c., on Portuguese Loan - - - - -	912,755	9	3						
From sundry Public Accountants, and others, carried to the Public Account - - - - -	28,585	1	6						
From sundry persons, carried to the Civil List - - - - -	88,564	1	7						
	3,000	-	-						
				1,032,904	12	4			
TOTAL GROSS INCOME - - - - -	-	-	-				64,101,908	1	5
OTHER RECEIPTS, viz. :									
Repayment of Advances :									
For the Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	15,000	-	-			
For Public Works and Improvements - - - - -	-	-	-	19,901	17	3			
							34,901	17	3
Proportion of Lottery Receipts remitted to Ireland deducted above from the Public Income of Great Britain - - - - -	-	-	-	146,527	15	6			
Remitted from Ireland, for Interest, &c., and Sinking Fund of Irish Debt funded in England - - - - -	-	-	-	2,260,436	5	8			
							2,406,964	1	2
Raised by Contributions to Annuities :									
To complete 10,500,000 <i>l.</i> Loan, 1808, per 48 Geo. 3, c. 76 - - -	-	-	-	925,000	-	-			
In part of 14,600,000 <i>l.</i> Loan, 1809, (including 600,000 <i>l.</i> for Portugal) per 49 Geo. 3, c. 71 - - - - -	-	-	-	13,785,000	-	-			
				14,710,000	-	-			
Exchequer Bills Funded, per 49 Geo. 3, c. 21 - - - - -	-	-	-	7,932,100	-	-			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	-	-	-	22,642,100	-	-			
Raised by Issue of Exchequer Bills :	£.	s.	d.						
Supply—For Exchange - - - - -	15,269,000	-	-						
For other Public Services - - - - -	17,817,400	-	-						
				33,086,400	-	-			
In anticipation of Annual Duties - - - - -				3,000,000	-	-			
				36,086,400	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-				58,728,500	-	-
							£.	138,723,077	19 6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1810. (49 & 50 Geo. III.)

PAYMENT FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :—				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 4,489,698 l. 1 s. 3 d. Dividends of Sinking Fund	-	-	-	-	-	-	-	-	-	17,943,221	5	8	
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	-	-	-	1,361,817	16	6	
Management of Funded Debt	-	-	-	-	-	-	-	-	-	205,476	6	3	
Interest of Exchequer Bills—Supply	-	-	-	-	-	-	2,017,814	2	11				
" " " In anticipation of Annual Duties	-	-	-	-	-	-	101,746	12	3				
										2,119,560	15	2	
Discount on prompt Payment, and receiving Charges of 10,500,000 l. Loan, 1808	-	-	-	-	-	-	-	-	-	32,331	1	6	
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	-	-	-	21,662,407	5	1	
CIVIL GOVERNMENT, viz. :				£.	s.	d.							
Civil List, 1st Class. His Majesty's Privy Purse	-	-	-	60,000	-	-							
Annuities to the Queen and Royal Family	-	-	-	159,500	-	-							
							219,500	-	-				
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.	-	-	-				36,410	10	-				
" 3rd Class. British Ministers Abroad	-	-	-				28,844	8	3				
" 4th Class. His Majesty's Tradesmen's Bills	-	-	-				274,463	-	8				
" 5th Class. Salaries of His Majesty's Household	-	-	-				93,586	-	-				
" 6th Class. Pensions and Annuities	-	-	-				127,521	1	-				
" 7th Class. Fees and Salaries, including 2,000l. out of Gross Revenue	-	-	-				46,286	5	10				
" 8th Class. Salaries of Commissioners of the Treasury	-	-	-				8,161	12	6				
Contingent and occasional Payments (see Note, p. 147)	-	-	-				317,555	4	4				
Annuities and Pensions granted by Parliament:										1,152,328	2	7	
To the Royal Family	-	-	-				211,000	-	-				
Other Annuities and Pensions	-	-	-				87,538	12	3				
										298,538	12	3	
Salaries and Allowances	-	-	-							68,796	9	2	
Courts of Justice	-	-	-							65,274	4	1	
Miscellaneous Payments out of the Consolidated Fund	-	-	-							17,440	1	2	
Lottery, 1808—Discount and Receiving Charges, 6,532 l. 5 s. 4 d.; Prizes paid, 600,000 l.	-	-	-							606,532	5	4	
Miscellaneous Civil Services out of Supplies :													
Class 1. Public Works and Buildings	-	-	-				167,088	13	-				
" 2. Salaries, &c., of Public Departments	-	-	-				161,081	17	10				
" 3. Law and Justice	-	-	-				82,212	8	8				
" 4. Education, Science, and Art	-	-	-				24,962	10	11				
" 5. Colonial, Consular, and other Foreign Services	-	-	-				286,690	6	1				
" 6. Superannuations, Charities, &c.	-	-	-				283,611	4	11				
" 7. Miscellaneous, Special, and Temporary	-	-	-				470,039	6	9				
										1,475,736	8	2	
Payments out of Gross Revenue, viz. :													
Charges of Collection and Management (see Notes, p. 359)	-	-	-				2,873,945	19	-				
Pensions out of Hereditary Revenues	-	-	-				27,700	-	-				
Bounties for promoting National Objects	-	-	-				601,104	9	11				
Civil Government of Scotland	-	-	-				150,378	-	10				
Expenses under Land Tax Act	-	-	-				6,678	13	2				
Quarantine Expenses	-	-	-				2,361	5	6				
										3,662,168	8	5	
Payments out of Special Appropriated Funds:													
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tithes	-	-	-				13,811	2	-				
Salaries in West India Islands, &c., and Pensions, out of 4½ per Cent. Duty	-	-	-				9,381	5	10				
Expenses of Port of London, out of Canal and Dock Duty (Customs)	-	-	-				12,000	-	-				
										35,192	7	10	
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	-	-	-	7,382,006	19	-	
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 160,960 l. 2 s. 3 d. out of Gross Revenue)													
	-	-	-				20,698,520	-	2				
NAVY SERVICES	-	-	-				19,372,060	14	9				
ORDNANCE SERVICES	-	-	-				4,295,471	15	-				
TOTAL MILITARY AND NAVAL EXPENDITURE	-	-	-	-	-	-	-	-	-	44,366,052	9	11	
TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	-	73,410,466	14	-	
Advances by way of Loan for Public Works and Improvements	-	-	-							279,496	4	9	
Remitted to Ireland, to complete 2,500,000 l., out of 10,500,000 l. Loan 1808	-	-	-				171,253	12	3				
" " in part of 3,000,000 l., out of 14,600,000 l. Loan 1809	-	-	-				2,608,979	7	-				
										2,780,232	19	3	
" one-third of Profits of Lottery, 1808	-	-	-							146,527	15	6	
Payments for Interest, &c., and Management of Irish Debt Funded in England	-	-	-				1,723,162	10	7				
" Sinking Fund of ditto	-	-	-				693,133	16	9				
										2,416,296	7	4	
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain, deducting 41,156 l. 9 s. 1 d. applied to the Payment of Life Annuities	-	-	-							10,158,481	2	9	
Issued to pay off 5 l. per Cents., 1797 and 1802	-	-	-							60,866	17	3	
Exchequer Bills Funded, per 49 Geo. 3, c. 21	-	-	-				7,932,100	-	-				
Issued to pay off Exchequer Bills :				£.	s.	d.							
Supply—In Bills for Exchange	-	-	-	15,269,000	-	-							
In Money	-	-	-	9,436,200	-	-							
							24,705,200	-	-				
In anticipation of Annual Duties	-	-	-				3,567,000	-	-				
										36,204,300	-	-	
TOTAL applied to the REDUCTION of DEBT	-	-	-	-	-	-	-	-	-	46,423,648	-	-	
BALANCES in the Exchequer on 5th January 1810	-	-	-	-	-	-	-	-	-	13,266,409	18	8	
										£.	138,723,077	19	6

50 & 51 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1810 - - - - -	-	-	-	-	-	-	13,266,409	18	8	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c. and Balances and Bills outstanding on 5th January 1811, viz.:										
Customs - - - - -	-	-	-	12,422,206	14	6				
Excise - - - - -	-	-	-	25,775,998	-	9				
Stamps - - - - -	-	-	-	5,527,152	13	8				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	7,741,172	7	1				
Income and Property Tax - - - - -	-	-	-	13,492,337	19	10				
Post Office - - - - -	-	-	-	1,695,173	13	10				
Crown Lands (Net) - - - - -	-	-	-	77,892	18	10				
Miscellaneous, viz.:										
First Fruits and Tenths - - - - -	-	-	-	-	-	-				
Small Branches of the Hereditary Revenue - - - - -	-	-	-	8,621	8	11				
Fees, &c. of Public Offices, carried to Public Account - - - - -	-	-	-	136,398	13	11				
Ditto - - - - - „ Civil List - - - - -	-	-	-	24,851	8	11				
Droits of the Admiralty - - - - -	-	-	-	280,000	-	-				
Militia Fines - - - - -	-	-	-	28,106	10	-				
Conscience Money - - - - -	-	-	-	3,676	-	-				
Lottery 1809, to complete 1,123,250 £., per 49 Geo. 3, c. 94 - - - - -	£.	s.	d.	968,250	-	-				
„ 1810, in part of 912,750 £., per 50 Geo. 3, c. 94 - - - - -	105,000	-	-							
	1,073,250	-	-							
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (see below) - - - - -	174,416	13	3							
				898,833	6	9				
Imprest and other Moneys repaid:										
From sundry Public Accountants, carried to the Public Account - - - - -				1,380,487	8	6				
From sundry persons, carried to the Civil List, including 30,000 £. surplus Civil List, Scotland - - - - -				59,406	7	9				
				32,409	6	-				
Premium and Interest of Exchequer Bills sold for the Public - - - - -				27,804	10	1				
For Interest, &c. of the Portuguese Loan - - - - -				57,170	3	-				
On account of the Balance due from Ireland towards 2-17ths of the joint Expenditure of the United Kingdom - - - - -				1,270,000	-	-				
							2,827,277	15	4	
TOTAL GROSS INCOME - - - - -							69,559,212	3	10	
OTHER RECEIPTS, viz.:										
Repayment of Advances:										
For the relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	85,000	-	-				
For Public Works and Improvements - - - - -	-	-	-	44,122	11	5				
							129,122	11	5	
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain - - - - -	-	-	-	174,416	13	3				
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Debt funded in England - - - - -	-	-	-	2,448,470	10	9				
							2,622,887	4	-	
Raised by Contributions to Annuities:										
To complete 14,600,000 £. Loan, 1809, per 49 Geo. 3, c. 71 - - - - -	-	-	-	815,000	-	-				
In part of 12,000,000 £. Loan, 1810, per 50 Geo. 3, c. 45 - - - - -	-	-	-	11,175,000	-	-				
In part of 1,400,000 £. Loan for Ireland, 1810, per 50 Geo. 3, c. 68 - - - - -	-	-	-	1,300,000	-	-				
				13,290,000	-	-				
Exchequer Bills funded, per 50 Geo. 3, c. 23 - - - - -	-	-	-	8,311,000	-	-				
				21,601,000	-	-				
TOTAL raised by CREATION OF FUNDED DEBT - - - - -										
Raised by Issue of Exchequer Bills: £. s. d.										
Supply—For Exchange - - - - -	17,672,300	-	-							
For other Public Services - - - - -	17,047,400	-	-							
	34,719,700	-	-							
In anticipation of Annual Duties - - - - -	3,000,000	-	-							
				37,719,700	-	-				
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT - - - - -							59,320,700	-	-	
							£.	144,898,331	17	11

into and Issues from the Exchequer, &c., in the Year ended 5th January 1811.

(50 & 51 Geo. III.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT, viz.:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 4,973,810 l. 12 s. 7 d. Dividends of				-	-	-	-	-	-	18,304,637	13	3
Sinking Fund				-	-	-	-	-	-	1,486,375	8	7
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	210,026	2	2
Management of Funded Debt				-	-	-	-	-	-	-	-	-
Interest of Exchequer Bills—Supply				-	-	-	1,712,003	18	8	-	-	-
" " In anticipation of Annual Duties				-	-	-	63,906	1	-	-	-	-
Discount on prompt Payment, and receiving Charges of 14,600,000 l. Loan, 1809				-	-	-	-	-	-	1,775,909	19	8
45,243				-	-	-	-	-	-	3	-	-
TOTAL INTEREST, &c., of PUBLIC DEBT				-	-	-	-	-	-	21,822,192	6	8
CIVIL GOVERNMENT, viz.:												
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 l., and Annuities to the Queen and Royal Family				218,500	-	-	-	-	-	-	-	-
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.				32,270	-	-	-	-	-	-	-	-
" 3rd Class. British Ministers Abroad				95,403	10	4	-	-	-	-	-	-
" 4th Class. His Majesty's Tradesmen's Bills				255,091	4	10	-	-	-	-	-	-
" 5th Class. Salaries of His Majesty's Household				110,472	17	4	-	-	-	-	-	-
" 6th Class. Pensions and Annuities				183,921	1	3	-	-	-	-	-	-
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue				74,117	8	2	-	-	-	-	-	-
" 8th Class. Salaries of Commissioners of the Treasury				36,410	6	2	-	-	-	-	-	-
" Contingent and occasional Payments, (see Note, p. 147)				206,748	5	5	-	-	-	-	-	-
Annuities and Pensions granted by Parliament, viz.:				-	-	-	1,212,934	13	6	-	-	-
To the Royal Family				216,330	9	2	-	-	-	-	-	-
Other Annuities and Pensions				82,767	6	1	-	-	-	-	-	-
Salaries and Allowances				-	-	-	299,097	15	3	-	-	-
Courts of Justice				-	-	-	65,479	19	4	-	-	-
Miscellaneous Payments out of the Consolidated Fund				-	-	-	72,974	12	3	-	-	-
Lottery, 1809—Discount and receiving Charges, 5,827 l. 6 s. 11 d.;				-	-	-	10,149	8	8	-	-	-
Prizes paid, 600,000 l.				-	-	-	605,827	6	11	-	-	-
Miscellaneous Civil Services out of Supplies:				-	-	-	-	-	-	-	-	-
Class 1. Public Works and Buildings				202,961	13	-	-	-	-	-	-	-
" 2. Salaries, &c. of Public Departments				136,068	6	-	-	-	-	-	-	-
" 3. Law and Justice				86,985	12	8	-	-	-	-	-	-
" 4. Education, Science, and Art				53,759	-	6	-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services				246,191	5	4	-	-	-	-	-	-
" 6. Superannuations, Charities, &c.				254,640	17	8	-	-	-	-	-	-
" 7. Miscellaneous, Special, and Temporary				135,790	3	5	-	-	-	-	-	-
Payments out of Gross Revenue, viz.:				-	-	-	1,116,396	18	7	-	-	-
Charges of Collection and Management (see Notes, p. 359)				2,921,639	12	7	-	-	-	-	-	-
Pensions out of Hereditary Revenues				27,700	-	-	-	-	-	-	-	-
Bounties for Promoting National Objects				580,324	8	-	-	-	-	-	-	-
Civil Government of Scotland				206,893	8	7	-	-	-	-	-	-
Expenses under Land Tax Act, 5,791 l. - s. 11 d.; Quarantine Expenses, 4,800 l. 12 s. 8 d.				10,591	13	7	-	-	-	-	-	-
Payments out of Special Appropriated Funds:				-	-	-	3,747,149	2	9	-	-	-
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths				-	-	-	-	-	-	-	-	-
Salaries in West India Islands, &c., and Pensions, out of 4½ per Cent. Duty				54,191	13	1	-	-	-	-	-	-
Expenses of Port of London, out of Canal and Dock Duty (Customs)				13,000	-	-	-	-	-	67,191	1	1
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-	7,197,201	10	4
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 167,374 l. 18 s. 11 d. out of Gross Revenue)												
NAVY SERVICES				-	-	-	20,386,502	5	5	-	-	-
ORDNANCE SERVICES				-	-	-	20,021,512	3	6	-	-	-
4,315,298				-	-	-	-	-	-	6	3	-
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	-	-	-	44,723,312	15	2
TOTAL EXPENDITURE				-	-	-	-	-	-	73,742,706	12	2
Advances by way of Loan, for Public Works and Improvements												
" " " East India Company, in part of 1,500,000 l., in Exchequer Bills, per 50 Geo. 3, c. 114				-	-	-	136,145	7	-	-	-	-
1,000,000				-	-	-	-	-	-	-	-	-
Remitted to Ireland, to complete 3,000,000 l., out of 14,600,000 l. Loan, 1809				391,020	13	-	-	-	-	1,136,145	7	-
" " in part of 4,000,000 l., out of 12,000,000 l. Loan, 1810				3,521,926	9	4	-	-	-	-	-	-
" " in part of 1,400,000 l. Loan for Ireland, 1810				1,300,000	-	-	-	-	-	-	-	-
" " One-third of Profits of Lottery, 1809				-	-	-	5,212,947	2	4	-	-	-
Payments for Interest, &c., and Management of Irish Debt funded in England				1,858,556	14	11	-	-	-	174,416	13	3
" Sinking Fund of ditto				770,609	15	2	-	-	-	-	-	-
2,629,166				-	-	-	-	-	-	10	1	-
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain, deducting 76,875 l. 9 s., applied to the Payment of Life Annuities				-	-	-	10,813,016	15	9	-	-	-
Issued to pay off 5 l. per Cents., 1797 and 1802				-	-	-	18,776	3	3	-	-	-
Exchequer Bills, funded per 50 Geo. 3, c. 22				8,311,000	-	-	-	-	-	-	-	-
Issued to pay off Exchequer Bills:				£.	s.	d.	-	-	-	-	-	-
Supply—In Bills for Exchange				17,672,300	-	-	-	-	-	-	-	-
In Money				9,924,600	-	-	-	-	-	-	-	-
27,596,900				-	-	-	-	-	-	-	-	-
In anticipation of Annual Duties				2,804,000	-	-	-	-	-	38,711,900	-	-
TOTAL applied to the REDUCTION OF DEBT				-	-	-	-	-	-	49,543,692	19	-
BALANCES in the Exchequer on 5th January 1811				-	-	-	-	-	-	12,459,256	14	1
				-	-	-	£.	-	-	144,898,331	17	11

(51 & 52 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1811 - - - - -	-	-	-	-	-	-	12,459,256	14	1	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1812, viz. :—										
Customs - - - - -	-	-	-	10,936,525	9	2				
Excise - - - - -	-	-	-	25,943,066	4	4				
Stamps - - - - -	-	-	-	5,292,336	6	-				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	7,389,118	14	9				
Income and Property Tax - - - - -	-	-	-	13,210,928	7	2				
Post Office - - - - -	-	-	-	1,707,824	10	3				
Crown Lands, Net - - - - -	-	-	-	33,142	17	9				
Miscellaneous, viz. :										
First Fruits and Tenths - - - - -	15,154	15	10							
Small branches of the Hereditary Revenue - - - - -	8,875	5	1							
Fees, &c. of Public Offices, carried to the Public Account - - - - -	73,324	18	-							
Ditto - - - - - „ to Civil List - - - - -	28,405	18	1							
Militia Fines - - - - -	25,503	12	2							
Conscience Money - - - - -	881	8	1							
Lottery, 1810, to complete 912,750 £., per 50 Geo. 3, c. 94 -	807,750									
„ in part of 949,500 £., per 51 Geo. 3, c. 113 -	120,000									
	927,750									
Deduct one-third of Lottery Profits, remitted to Ireland during the year, and included in the Public Income of Ireland (see below) - - - - -	104,250									
	823,500	-	-							
Imprest and other Moneys repaid :	975,645	17	3							
From sundry Public Accountants, and others, carried to the Public Account	40,293	19	8							
Ditto - - - - - Civil List - - - - -	2,000	-	-							
From the Sale of old Naval and Victualling Stores - - - - -	420,364	-	-							
Premium and Interest of Exchequer Bills sold for the Public - - - - -	24,091	-	6							
For Interest, &c., of the Portuguese Loan - - - - -	57,170	3	-							
On account of the Balance due from Ireland towards 2-17ths of the Joint Expenditure of the United Kingdom - - - - -	1,465,000	-	-							
	2,984,565	-	5							
TOTAL GROSS INCOME - - - - -	-	-	-				67,497,807	9	10	
OTHER RECEIPTS, viz. :										
Repayment of Advances :										
For the Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	31,000	-	-				
For Public Works and Improvements - - - - -	-	-	-	21,907	10	5				
							52,907	10	5	
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain - - - - -	-	-	-	104,250	-	-				
Remitted from Ireland, for Interest, &c. and Sinking Fund of Irish Debt Funded in England - - - - -	-	-	-	2,752,796	11	10				
							2,857,046	11	10	
Raised by Contributions to Annuities :										
To complete 12,000,000 £. Loan, 1810, per 50 Geo. 3, c. 45 - - -	-	-	-	825,000	-	-				
To complete 1,400,000 £. Loan for Ireland, 1810, per 50 Geo. 3, c. 68 -	-	-	-	100,000	-	-				
In full of 4,981,300 £. Loan, 1811, per 51 Geo. 3, c. 26 - - -	-	-	-	4,981,300	-	-				
In part of 12,000,000 £. Loan, 1811, per 51 Geo. 3, c. 49 - - -	-	-	-	10,825,000	-	-				
				16,731,300	-	-				
Exchequer Bills Funded, per 51 Geo. 3, c. 16 - - - - -	-	-	-	7,018,700	-	-				
				23,750,000	-	-				
TOTAL by CREATION of FUNDED DEBT - - - - -	-	-	-							
Raised by Issue of Exchequer Bills :										
Supply—For Exchange - - - - -	17,721,200									
For other Public Services - - - - -	20,502,100									
	38,223,300	-	-							
In anticipation of Annual Duties - - - - -	3,000,000	-	-							
	41,223,300	-	-							
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-				64,973,300	-	-	
							£.	147,840,318	6	2

into and Issues from the Exchequer, &c., in the Year ended 5th January 1812.

(51 & 52 Geo. III.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and Management of the PUBLIC DEBT, viz:—										
Interest of Funded Debt, deducting 5,485,137 <i>l.</i> , 14 <i>s.</i> 7 <i>d.</i> Dividends of		-	-	-	-	-	-	18,598,811	6	9
Sinking Fund - - - - -		-	-	-	-	-	-	1,484,730	19	5
Annuities for Lives and Terms of Years, including Long Annuities - -		-	-	-	-	-	-	208,056	1	-
Management of Funded Debt - - - - -		-	-	-	-	-	-			
Interest of Exchequer Bills—Supply - - - - -		-	-	-	1,294,375	1	11			
" " " In anticipation of Annual Duties - - - - -		-	-	-	56,485	1	-			
Discount on prompt Payment, and receiving Charges of Loans, 1810 and 1811		-	-	-	-	-	-	1,350,860	2	11
		-	-	-	-	-	-	89,767	11	6
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -		-	-	-	-	-	-	21,732,226	1	7
CIVIL GOVERNMENT, viz.:										
Civil List, 1st Class. His Majesty's Privy Purse - - - - -	£.	s.	d.							
Annuity to the Queen and Royal Family - - - - -	60,000	-	-							
	149,500	-	-							
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - -	209,500	-	-							
" 3rd Class. British Ministers Abroad - - - - -	32,955	-	-							
" 4th Class. His Majesty's Tradesmen's Bills - - - - -	64,972	8	11							
" 5th Class. Salaries of His Majesty's Household - - - - -	257,035	11	4							
" 6th Class. Pensions and Annuities - - - - -	95,490	13	9							
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue	160,923	17	3							
" 8th Class. Salaries of Commissioners of the Treasury - - - - -	56,412	18	5							
" Contingent and occasional Payments (<i>see Note, p. 147</i>) - - - - -	12,022	-	-							
	294,398	2	11							
Annuities and Pensions granted by Parliament:								1,183,710	12	7
To the Royal Family - - - - -	210,000	-	-							
Other Annuities and Pensions - - - - -	90,375	17	2							
Salaries and Allowances - - - - -								300,375	17	2
Courts of Justice - - - - -								69,037	12	5
Miscellaneous Payments out of the Consolidated Fund - - - - -								74,350	10	-
Lottery, 1810—Discount and Receiving Charges, 5,613 <i>l.</i> 12 <i>s.</i> ; Prizes paid, 600,000 <i>l.</i>								14,369	17	10
Miscellaneous Civil Services out of Supplies:										
Class 1. Public Works and Buildings - - - - -	153,045	7	8							
" 2. Salaries, &c., of Public Departments - - - - -	177,818	6	-							
" 3. Law and Justice - - - - -	135,874	10	11							
" 4. Education, Science, and Art - - - - -	96,499	19	8							
" 5. Colonial, Consular, and other Foreign Services - - - - -	225,134	12	5							
" 6. Superannuations, Charities, &c. - - - - -	372,742	1	11							
" 7. Miscellaneous, Special, and Temporary - - - - -	46,433	12	3							
Payments out of Gross Revenue, viz.:								1,207,548	10	10
Charges of Collection and Management (<i>see Notes, p. 359</i>) - - - - -	3,081,370	17	2							
Pensions out of Hereditary Revenue - - - - -	27,700	-	-							
Bounty for promoting National Objects - - - - -	395,975	2	7							
Civil Government of Scotland - - - - -	172,392	3	-							
Expenses under Land Tax Act, 7,393 <i>l.</i> 1 <i>s.</i> 10 <i>d.</i> ; Quarantine Charges, 4,728 <i>l.</i> 2 <i>s.</i> 9 <i>d.</i> - - - - -	12,121	4	7					3,689,559	7	4
Payments out of Special Appropriated Funds:										
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths - - - - -	15,154	15	10							
Salaries in West India Islands, &c., and Pensions, out of 4½ per Cent. Duty - - - - -	13,596	15	4							
Expenses of Port of London, out of Canal and Dock Duty (Customs) - -	8,000	-	-					36,751	11	2
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-					7,181,317	11	4
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 172,874<i>l.</i> 2<i>s.</i> 6<i>d.</i> out of Gross Revenue)										
NAVY SERVICES - - - - -	-	-	-					26,310,716	13	5
ORDNANCE SERVICES - - - - -	-	-	-					19,623,042	14	10
	-	-	-					4,018,727	2	5
TOTAL NAVAL and MILITARY EXPENDITURE - - - - -	-	-	-					40,952,488	10	8
TOTAL EXPENDITURE - - - - -	-	-	-					78,866,032	3	7
Advances by way of Loan for Public Works and Improvements - - - - -	-	-	-					70,292	9	-
Ditto - for Commercial Distress, per 51 Geo. 3, c. 15 - - - - -	-	-	-					1,338,000	-	-
Ditto - East India Company, to complete 1,500,000 <i>l.</i> in Exchequer Bills, per 50 Geo. 3, c. 114 - - - - -	-	-	-					500,000	-	-
Remitted to Ireland, to complete 4,000,000 <i>l.</i> out of 12,000,000 <i>l.</i> Loan, 1810 -	478,073	10	8							
" to complete 1,400,000 <i>l.</i> Loan for Ireland, 1810 - - - - -	100,000	-	-							
" in part of 4,500,000 <i>l.</i> out of 12,000,000 <i>l.</i> Loan, 1811 - - - - -	2,566,479	14	8							
" one-third of profits of Lottery, 1810 - - - - -	-	-	-					3,144,553	5	4
Payments for Interest, &c., and Management of Irish Debt Funded in England -	2,130,646	15	1					104,250	-	-
" Sinking Fund of ditto - - - - -	863,439	2	8							
Commissioners for the Reduction of the National Debt for Sinking Fund, Great Britain, deducting 95,378<i>l.</i> 6<i>s.</i> 7<i>d.</i> applied to payment of Life Annuities -	-	-	-					11,543,881	3	7
Issued to pay off 5 <i>l.</i> per Cents., 1797 and 1802 - - - - -	-	-	-					113,416	13	11
Exchequer Bills Funded, per 51 Geo. 3, c. 16 - - - - -	7,018,700	-	-							
Issued to pay off Exchequer Bills: £.										
Supply—In Bills for Exchange - - - - -	17,721,200									
In Money - - - - -	9,254,100									
In anticipation of Annual Duties - - - - -	26,975,300	-	-							
	2,757,000	-	-					36,751,000	-	-
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-					48,408,297	17	6
BALANCES in the Exchequer on 5th January 1812 - - - - -	-	-	-					12,414,806	13	-
								£.	147,840,318	6

(52 & 53 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on the 5th January 1812 - - - - -	-	-	-	-	-	-	12,414,806	13	-
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1813, viz. :—									
Customs - - - - -	-	-	-	-	-	11,584,955	13	-	-
Excise - - - - -	-	-	-	-	-	23,610,093	13	-	-
Stamps - - - - -	-	-	-	-	-	5,288,305	7	1	-
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	-	-	7,504,598	1	6	-
Income and Property Tax - - - - -	-	-	-	-	-	13,065,195	11	5	-
Post Office - - - - -	-	-	-	-	-	1,792,921	6	4	-
Crown Lands (Net) - - - - -	-	-	-	-	-	15,492	4	6	-
Miscellaneous, viz. :									
First Fruits and Tenths - - - - -	14,679	-	2	-	-	-	-	-	-
Small Branches of the Hereditary Revenue - - - - -	14,933	6	10	-	-	-	-	-	-
Fees, &c., of Public Offices, carried to the Public Account - - - - -	84,558	4	5	-	-	-	-	-	-
Ditto " " to Civil List - - - - -	27,717	14	4	-	-	-	-	-	-
Droits of the Admiralty, carried to Civil List - - - - -	234,000	-	-	-	-	-	-	-	-
Militia Fines - - - - -	7,706	10	-	-	-	-	-	-	-
Conscience Money - - - - -	79	8	-	-	-	-	-	-	-
Lottery, 1811, to complete 949,500 £., per 51 Geo. 3, c. 113 -	829,500	-	-	-	-	-	-	-	-
" 1812, in part of 967,250 £., per 52 Geo. 3, c. 125 -	120,000	-	-	-	-	-	-	-	-
	949,500	-	-	-	-	-	-	-	-
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (<i>see</i> below) - - - - -	116,500	-	-	-	-	-	-	-	-
	833,000	-	-	-	-	-	-	-	-
Imprest and other Moneys repaid :	1,216,674	3	9	-	-	-	-	-	-
From sundry Public Accountants, carried to the Public Account -	36,556	16	5	-	-	-	-	-	-
From sundry Persons, carried to the Civil List, including 21,000 £., Surplus Civil List, Scotland -	29,413	7	4	-	-	-	-	-	-
From the Sale of old Naval and Victualling Stores - - - - -	441,218	-	-	-	-	-	-	-	-
Premium and Interest of Exchequer Bills, sold for the Public -	29,192	18	1	-	-	-	-	-	-
For Interest, &c., of the Portuguese Loan - - - - -	57,170	3	-	-	-	-	-	-	-
	1,810,225	8	7	-	-	-	-	-	-
TOTAL GROSS INCOME - - - - -	-	-	-	-	-	-	64,671,787	5	5
OTHER RECEIPTS, viz. :									
Repayment of Advances :	-	-	-	-	-	-	-	-	-
For Relief of West India Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	-	-	49,000	-	-	-
For Relief of Commercial Distress, per 51 Geo. 3, c. 15 - - - - -	-	-	-	-	-	910,470	-	9	-
For Public Works and Improvements - - - - -	-	-	-	-	-	26,608	15	2	-
East India Company, in repayment of Principal of Loan, per 50 Geo 3, c. 114, set off per 52 Geo. 3, c. 10 (<i>see per contra</i> , for War Expenditure) - - - - -	-	-	-	-	-	1,500,000	-	-	-
Ditto, in further repayment, per 50 Geo. 3, c. 114 - - - - -	-	-	-	-	-	98,000	-	-	-
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain - - - - -	-	-	-	-	-	116,500	-	-	-
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Debt funded in England - - - - -	-	-	-	-	-	2,793,313	3	9	-
	-	-	-	-	-	-	2,909,813	3	9
Raised by Contributions to Annuities :	-	-	-	-	-	-	-	-	-
To complete 12,000,000 £. Loan, 1811, per 51 Geo. 3, c. 49 - - -	-	-	-	-	-	1,175,000	-	-	-
In full of 6,789,625 £. Loan, 1812, per 52 Geo. 3, c. 24 - - -	-	-	-	-	-	6,789,625	-	-	-
In part of 22,500,000 £. Loan, 1812, including 2,500,000 £. for the East India Company, per 52 Geo. 3, c. 85 - - - - -	-	-	-	-	-	21,525,000	-	-	-
	-	-	-	-	-	29,489,625	-	-	-
Exchequer Bills, funded per 52 Geo. 3, c. 14 - - - - -	-	-	-	-	-	5,431,700	-	-	-
	-	-	-	-	-	34,921,325	-	-	-
TOTAL raised by CREATION of FUNDED DEBT - - -	-	-	-	-	-	-	-	-	-
Raised by Issue of Exchequer Bills :	£.	-	-	-	-	-	-	-	-
Supply—For Exchange - - - - -	21,074,400	-	-	-	-	-	-	-	-
For other Public Services - - - - -	19,393,700	-	-	-	-	-	-	-	-
	40,468,100	-	-	-	-	-	-	-	-
In anticipation of Annual Duties - - - - -	5,311,000	-	-	-	-	-	-	-	-
	45,779,100	-	-	-	-	-	-	-	-
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-	80,700,425	-	-
	-	-	-	-	-	£.	163,280,910	18	1

into and Issues from the Exchequer, &c., in the Year ended 5th January 1813.

(52 & 53 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz. :—

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 6,066,804 <i>l.</i> 18 <i>s.</i> 4 <i>d.</i> , Dividends of	-	-	-	-	-	-	19,317,487	19	10
Sinking Fund - - - - -	-	-	-	-	-	-	1,552,532	9	8
Annuities for Lives and Terms of Years, including Long Annuities - - -	-	-	-	-	-	-	212,592	13	11
Bank of England, for Management of Funded Debt - - - - -	-	-	-	-	-	-	-	-	-
Interest of Exchequer Bills—Supply - - - - -	-	-	-	2,138,328	8	3	-	-	-
" " " " In anticipation of Annual Duties - - - - -	-	-	-	67,919	4	9	-	-	-
Discount on prompt Payment, and receiving Charges of Loans, 1811 and 1812 - - -	-	-	-	-	-	-	2,206,247	13	-
	-	-	-	-	-	-	221,038	3	4
TOTAL INTEREST, &c. of PUBLIC DEBT - - -	-	-	-	-	-	-	23,509,898	19	0

CIVIL GOVERNMENT, viz. :—

Civil List, 1st Class. His Majesty's Privy Purse, 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family, 254,143 <i>l.</i> 16 <i>s.</i> - - -	314,143	16	-	-	-	-	-	-	-
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - -	32,805	-	-	-	-	-	-	-	-
" 3rd Class. British Ministers Abroad - - - - -	116,850	15	11	-	-	-	-	-	-
" 4th Class. His Majesty's Tradesmen's Bills - - - - -	278,850	17	10	-	-	-	-	-	-
" 5th Class. Salaries of His Majesty's Household - - - - -	108,891	10	4	-	-	-	-	-	-
" 6th Class. Pensions and Annuities - - - - -	147,373	19	2	-	-	-	-	-	-
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue - - - - -	49,944	8	5	-	-	-	-	-	-
" 8th Class. Salaries of Commissioners of the Treasury - - -	11,733	-	2	-	-	-	-	-	-
" Contingent and occasional Payments (<i>see</i> Note, p. 147) - - -	340,894	17	3	-	-	-	-	-	-
Annuities and Pensions granted by Parliament, viz.:							1,401,488	5	1
To the Royal Family - - - - -	240,648	7	4	-	-	-	-	-	-
Other Annuities and Pensions - - - - -	84,559	9	3	-	-	-	-	-	-
Salaries and Allowances - - - - -	-	-	-	-	-	-	325,207	16	7
Courts of Justice - - - - -	-	-	-	-	-	-	67,191	18	7
Miscellaneous Payments out of the Consolidated Fund - - - - -	-	-	-	-	-	-	73,522	18	10
Lottery, 1811—Discount and Receiving Charges, 6,962 <i>l.</i> 2 <i>s.</i> 4 <i>d.</i> ; Prizes paid, 600,000 <i>l.</i> - - - - -	-	-	-	-	-	-	18,855	4	10
	-	-	-	-	-	-	606,962	2	4
Miscellaneous Civil Services out of Supplies:									
Class 1. Public Works and Buildings - - - - -	212,273	9	1	-	-	-	-	-	-
" 2. Salaries, &c., of Public Departments - - - - -	140,438	4	1	-	-	-	-	-	-
" 3. Law and Justice - - - - -	100,001	3	11	-	-	-	-	-	-
" 4. Education, Science, and Art - - - - -	165,941	13	5	-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services - - - - -	254,031	1	9	-	-	-	-	-	-
" 6. Superannuations, Charities, &c. - - - - -	401,801	9	8	-	-	-	-	-	-
" 7. Miscellaneous, Special and Temporary - - - - -	113,663	15	11	-	-	-	-	-	-
							1,388,150	17	10
Payments out of Gross Revenue:									
Charges of Collection and Management (<i>see</i> Notes, p. 359) - - -	3,256,112	12	7	-	-	-	-	-	-
Pensions out of Hereditary Revenues - - - - -	27,700	-	-	-	-	-	-	-	-
Bounties for promoting National Objects - - - - -	389,433	10	3	-	-	-	-	-	-
Civil Government of Scotland - - - - -	213,599	1	10	-	-	-	-	-	-
Other Miscellaneous Payments for National Objects - - - - -	39,753	14	11	-	-	-	-	-	-
							3,926,598	19	7
Payments out of Special Appropriated Funds:									
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths - - - - -	14,679	-	2	-	-	-	-	-	-
Salaries in West India Islands, &c., and Pensions out of 4½ per Cent. Duty - - - - -	18,828	11	8	-	-	-	-	-	-
Expenses of Port of London, out of Canal and Dock Duty (Customs) -	9,000	-	-	-	-	-	-	-	-
							42,507	11	10
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	-	-	-			7,850,485 15 6
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 146,527 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> out of Gross Revenue) - - - - -	-	-	-	-	-	-	28,191,508	13	6
NAVY SERVICES - - - - -	-	-	-	-	-	-	20,811,557	7	-
ORDNANCE SERVICES - - - - -	-	-	-	-	-	-	4,764,478	10	4
WAR EXPENDITURE by East India Company, allowed per 52 Geo. 3, c. 10 -	-	-	-	-	-	-	1,500,000	-	-
									55,267,544 10 10
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-	-	-	-	-	-	86,627,929 6 1
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	-	-	
Advances by way of Loan, for Public Works and Improvements - - -	-	-	-	-	-	-	18,039	15	10
" " " " East India Company, per 52 Geo. 3, c. 85 - - - - -	-	-	-	-	-	-	2,500,000	-	-
Remitted to Ireland, to complete 4,500,000 <i>l.</i> , out of 12,000,000 <i>l.</i> Loan, 1811 -	1,983,520	5	4	-	-	-	-	-	2,518,039 15 10
" " " " in part of 4,350,000 <i>l.</i> , out of 22,500,000 <i>l.</i> Loan, 1812 -	2,477,068	6	9	-	-	-	-	-	
" " " " one third Profits of Lottery, 1811 - - - - -	-	-	-	-	-	-	4,410,588	12	1
Payments for Interest, &c., and Management of Irish Debt funded in England -	2,073,266	3	2	-	-	-	116,500	-	-
" Sinking Fund of ditto - - - - -	924,604	3	8	-	-	-	-	-	
							2,997,870	6	10
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain, deducting 118,274 <i>l.</i> 8 <i>s.</i> 6 <i>d.</i> , applied to Payment of Life Annuities -	-	-	-	-	-	-	12,439,631	19	5
issued to pay off 5½ per Cents., 1797 and 1802 - - - - -	-	-	-	-	-	-	100,292	8	10
Exchequer Bills, funded per 52 Geo. 3, c. 14 - - - - -	5,431,700	-	-	-	-	-	-	-	
issued to pay off Exchequer Bills:									
Supply—In Bills for Exchange - - - - -	21,074,400	-	-	-	-	-	-	-	
In Money - - - - -	13,059,900	-	-	-	-	-	-	-	
In anticipation of Annual Duties - - - - -	34,134,300	-	-	-	-	-	42,781,000	-	-
	3,215,000	-	-	-	-	-	-	-	
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-	-	-	-			55,320,924 8 3
BALANCES in the Exchequer on 5th January 1813 - - - - -	-	-	-	-	-	-	-	-	11,289,058 9 -
							£.		163,280,910 18 1

(53 & 54 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1813	-	-	-	-	-	-	11,289,058	9	-
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1814, viz. :-									
Customs	-	-	-	-	-	11,872,958	6	8	
Excise	-	-	-	-	-	25,254,511	15	-	
Stamps	-	-	-	-	-	5,549,567	6	9	
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	-	-	7,909,594	2	-	
Income and Property Tax	-	-	-	-	-	14,273,587	6	8	
Post Office	-	-	-	-	-	1,916,274	7	-	
Crown Lands (Net)	-	-	-	-	-	11,016	9	8	
Miscellaneous :									
First Fruits and Tenths	-	-	-	14,155	5	3			
Small Branches of the Hereditary Revenue	-	-	-	8,877	3	-			
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	107,355	18	3			
Ditto " " to Civil List	-	-	-	53,369	2	11			
Droits of the Crown and Admiralty " "	-	-	-	253,000	-	-			
Conscience Money	-	-	-	283	-	-			
Militia Fines	-	-	-	980	-	-			
Lottery, 1812, to complete 967,250 £., per 52 Geo. 3, c. 125	£.	s.	d.	847,250	-	-			
" 1813, in part of 951,583 £. 6 s. 8 d., per 53 Geo. 3, c. 93	-	-	-	95,000	-	-			
				942,250	-	-			
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (see below)-				122,416	13	4	819,833	6	8
Imprest and other Moneys repaid :									
From sundry Public Accountants, carried to the Public Account	-	-	-	54,130	7	2	1,257,853	16	1
From sundry Persons, carried to Civil List, including 10,000 £. Surplus Civil List, Scotland	-	-	-	29,302	11	9			
From Sale of Old Naval and Victualling Stores	-	-	-	601,908	-	-			
Premium and Interest on Exchequer Bills sold for the Public	-	-	-	63,841	8	1			
For Interest, &c. of the Portuguese Loan	-	-	-	57,170	3	-			
On account of the Balance due from Ireland, towards 2-17ths of the Joint Expenditure of the United Kingdom	-	-	-	3,956,276	-	-	4,762,628	10	-
							6,020,482	6	1
TOTAL GROSS INCOME	-	-	-	-	-	-	72,807,991	19	10
OTHER RECEIPTS, viz. :									
Repayment of Advances for Relief of West India Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	-	-	54,200	-	-	
" " for Relief of Commercial Distress, per 51 Geo. 3, c. 15	-	-	-	-	-	490,591	18	9	
" " for Public Works and Improvements	-	-	-	-	-	30,027	14	6	574,819 13 3
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain	-	-	-	-	-	122,416	13	4	
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Debt funded in England	-	-	-	-	-	3,198,475	2	10	
Raised by Contributions to Annuities :									3,320,891 16 2
To complete 22,500,000 £. Loan, 1812, per 52 Geo. 3, c. 85	-	-	-	-	-	975,000	-	-	
In part of 27,000,000 £. Loan, 1813, per 53 Geo. 3, c. 69	-	-	-	-	-	25,900,000	-	-	
In part of 22,000,000 £. Loan, 1814, per 54 Geo. 3, c. 3	-	-	-	-	-	7,712,509	14	8	
Raised by Contributions :									
To 5 £. per Cent. Debentures, per 53 Geo. 3, c. 41	-	-	-	-	-	550,600	-	-	
" " per 53 Geo. 3, c. 53	-	-	-	-	-	248,700	-	-	
Exchequer Bills (Supply), funded per Acts 53 Geo. 3, c. 41 and 53	-	-	-	-	-	15,755,700	-	-	
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	-	-	51,142,509	14	8	
Raised by Issue of Exchequer Bills :	£.	s.	d.						
Supply—For Exchange	-	-	-	12,611,100	-	-			
For other Public Services	-	-	-	37,996,000	-	-			
				50,607,100	-	-			
In anticipation of Annual Duties	-	-	-	3,551,000	-	-	54,158,100	-	-
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-	105,300,609	14	8
							£.	193,293,371	12 11

into and Issues from the Exchequer, &c., in the Year ended 5th January 1814.

(53 & 54 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 6,740,034 <i>l.</i> 3 <i>s.</i> 7 <i>d.</i> Dividends of Sinking Fund	-	-	-	-	-	-	20,360,529	18	2
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	1,572,731	19	8
Management of Funded Debt	-	-	-	-	-	-	218,139	18	9
Interest of Exchequer Bills—Supply	-	-	-	1,474,772	4	4			
" " In anticipation of Annual Duties	-	-	-	86,731	10	6			
Discount on prompt Payment, and receiving Charges of Loans, 1812 and 1813	-	-	-	-	-	-	1,561,503	14	10
	-	-	-	-	-	-	330,754	16	11
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	24,043,660	8	4

CIVIL GOVERNMENT, viz.:

Civil List, 1st Class. His Majesty's Privy Purse, 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family	334,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.	35,177	7	3						
" 3rd Class. British Ministers Abroad	68,754	7	6						
" 4th Class. His Majesty's Tradesmen's Bills	333,379	15	-						
" 5th Class. Salaries of His Majesty's Household	142,764	18	8						
" 6th Class. Pensions and Annuities	160,718	8	10						
" 7th Class. Fees and Salaries (including 2,000 <i>l.</i> out of Gross Revenue)	50,581	1	5						
" 8th Class. Salaries of Commissioners of the Treasury	13,822	-	-						
" Contingent and occasional Payments (<i>see</i> Note, p. 147)	394,456	8	3						
Annuities and Pensions:				1,534,154	6	11			
To the Royal Family	237,000	-	-						
Other Pensions and Annuities	97,341	-	2						
Salaries and Allowances	-	-	-	334,341	-	2			
Courts of Justice	-	-	-	66,491	2	3			
				69,545	16	9			
Miscellaneous Payments out of the Consolidated Fund:									
Mint, Salaries and Expenses	17,333	17	-						
Towards Purchase of an Estate for the Marquis of Wellington	102,530	18	7						
J. Palmer, for Improvement of Post Office Revenue	50,000	-	-						
Jeremy Bentham, Esq., for Loss of Emolument, per 52 Geo. 3, c. 44, s. 4	23,578	2	6						
Other Charges	3,414	9	10						
Lottery, 1812—Discount and Receiving Charges, 6,323 <i>l.</i> 3 <i>s.</i> 7 <i>d.</i> ; Prizes paid, 520,000 <i>l.</i>	-	-	-	196,857	7	11			
				526,323	3	7			
Miscellaneous Civil Services out of Supplies:									
Class 1. Public Works and Buildings	213,478	10	8						
" 2. Salaries, &c., of Public Departments	183,962	15	5						
" 3. Law and Justice	138,608	6	-						
" 4. Education, Science, and Art	34,397	19	1						
" 5. Colonial, Consular, and other Foreign Services	286,506	5	8						
" 6. Superannuations, Charities, &c.	266,441	11	5						
" 7. Miscellaneous, Special, and Temporary	1,743	10	-						
Payments out of Gross Revenue, viz.:				1,125,138	18	3			
Charges of Collection and Management (<i>see</i> Notes, p. 359), including 60,414 <i>l.</i> 1 <i>s.</i> for New Custom House	3,539,038	15	2						
Lazaret Works at Chetney Hall	6,454	13	5						
Pensions out of Hereditary Revenues	27,700	-	-						
Civil Government of Scotland, including 12,572 <i>l.</i> 17 <i>s.</i> 11 <i>d.</i> Stipends to Scotch Clergy	197,636	11	-						
Bounties for promoting National Objects, including Fishery Board, Scotland, 6,000 <i>l.</i>	234,755	14	-						
Expenses under Land Tax Redemption Act	7,240	11	4						
Payments out of Special Appropriated Funds:				4,012,826	4	11			
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths	14,155	5	3						
Salaries in West India Islands, &c., and Pensions out of 4½ per Cent. Duty	26,379	8	6						
Expenses of Port of London, reserved out of Canal and Dock Duty (Customs)	16,000	-	-						
				56,534	13	9			
TOTAL CIVIL GOVERNMENT	-	-	-				7,922,212	14	6
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 122,041 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i> out of Gross Revenue)	-	-	-	41,427,322	17	6			
NAVY SERVICES	-	-	-	22,498,532	9	5			
ORDNANCE SERVICES	-	-	-	4,721,931	1	10			
EAST INDIA COMPANY, for War Expenses in the East Indies	-	-	-	2,000,000	-	-			
TOTAL MILITARY and NAVAL EXPENDITURE	-	-	-				70,647,786	8	9
TOTAL EXPENDITURE	-	-	-	-	-	-	102,613,659	11	7
Advances by way of Loan for Public Works and Improvements	-	-	-	-	-	-	9,128	2	6
Remitted to Ireland to complete 4,359,000 <i>l.</i> , out of 22,500,000 <i>l.</i> Loan 1812	1,872,931	13	3						
" " in part of 6,000,000 <i>l.</i> , out of 27,000,000 <i>l.</i> Loan 1813	3,274,017	18	9						
" " one-third Profit of Lottery, 1812	-	-	-	5,146,949	12	-			
Payments for Interest, &c., and Management of Irish Debt funded in England	2,388,169	13	3						
" Sinking Fund of ditto	1,056,526	14	5						
				3,444,696	7	8			
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain, deducting 141,159 <i>l.</i> 15 <i>s.</i> , applied to Payment of Life Annuities	-	-	-	14,181,006	5	6			
Issued to pay off 5 <i>l.</i> per Cents. 1797 and 1802	-	-	-	184,056	-	9			
Exchequer Bills (Supply), funded per 53 Geo. 3, c. 41 & 53	15,755,700	-	-						
Issued to pay off Exchequer Bills:									
Supply—In Bills for Exchange	12,611,100	-	-						
" In Money	20,772,300	-	-						
	33,383,400	-	-						
In anticipation of Annual Duties	3,369,000	-	-						
				52,508,100	-	-			
TOTAL applied to the REDUCTION of DEBT	-	-	-				66,873,162	6	3
	-	-	-				15,083,358	19	7
BALANCES in the Exchequer on 5th January 1814	-	-	-						
				£.			193,293,371	12	11

(54 & 55 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1814 - - - - -	-	-	-	-	-	-	15,083,358	19	7
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1815, viz. :-									
Customs - - - - -	-	-	-	12,613,137	6	2			
Excise - - - - -	-	-	-	26,427,457	1	3			
Stamps - - - - -	-	-	-	5,807,698	14	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	8,040,388	6	4			
Income and Property Tax - - - - -	-	-	-	14,515,218	10	1			
Post Office - - - - -	-	-	-	2,013,825	17	10			
Crown Lands (Net) - - - - -	-	-	-	1,216	-	-			
Miscellaneous, viz. :									
First Fruits and Tenths - - - - -	13,207	15	10						
Small Branches of the Hereditary Revenue - - - - -	8,854	12	5						
Fees, &c. of Public Offices, carried to the Public Account - - -	119,526	9	11						
Ditto " " to the Civil List - - - - -	58,935	9	6						
Droits of the Crown and Admiralty " - - - - -	202,339	15	-						
Conscience Money - - - - -	824	15	-						
Militia Fines - - - - -	380	-	-						
Lottery, 1813, to complete 951,583 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> £. s. d.	856,583	6	8						
per Act 53 Geo. 3, c. 93 - - - - -									
" 1814, in part of 894,750 <i>l.</i> per 54 Geo. 3, c. 74 - - - - -	195,000	-	-						
	1,051,583	6	8						
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (see below) - - -	117,194	8	9						
				934,388	17	11			
Imprest and other Moneys repaid :				1,338,457	15	7			
From sundry Public Accountants carried to the Public Account - - - - -	54,720	-	10						
From sundry persons, carried to Civil List, including 10,000 <i>l.</i> Surplus Civil List, Scotland - - -	12,000	-	-						
From the Sale of Old Naval and Victualling Stores - - - - -	576,350	-	-						
Premium and Interest of Exchequer Bills sold for the Public - - - - -	61,728	6	2						
For Interest, &c. of the Portuguese Loan - - - - -	57,170	3	-						
On account of the Balance due from Ireland towards 2-17ths of the Joint Expenditure of the United Kingdom - - - - -	2,770,000	-	-						
				3,531,968	10	-	4,870,426	5	7
TOTAL GROSS INCOME - - - - -							74,289,368	1	4
OTHER RECEIPTS, viz. :									
Repayment of Advances :									
For relief of West India Merchants, &c., per Acts 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -						60,200	-	-	
For Public Works and Improvements - - - - -						12,640	19	8	
							72,840	19	8
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain - - - - -						117,194	8	9	
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Loans, funded in England - - - - -						3,534,255	6	10	3,651,449 15 7
Raised by Contributions to Annuities :									
To complete 27,000,000 <i>l.</i> Loan, 1813, per 53 Geo. 3, c. 69 - - -						1,100,000	-	-	
To complete 22,000,000 <i>l.</i> Loan, 1814, per 54 Geo. 3, c. 3 - - -						14,287,490	5	4	
In part of 24,000,000 <i>l.</i> Loan, 1814, per 54 Geo. 3, c. 76 - - -						21,225,000	-	-	
						36,612,490	5	4	
£. 5. per Cent. Debentures, 1813, funded per 53 Geo. 3, c. 41 & 53 - - -						7,400	-	-	
TOTAL raised by CREATION OF FUNDED DEBT - - - - -						36,619,890	5	4	
Raised by Issue of Exchequer Bills :	£.	s.	d.						
Supply—For Exchange - - - - -	20,748,700	-	-						
" For Public Services - - - - -	30,431,800	-	-						
	51,180,500	-	-						
In anticipation of Annual Duties - - - - -	1,092,000	-	-			52,272,500	-	-	
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT - - -							88,892,390	5	4
							£.	181,989,408	1 6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1815.

(54 & 55 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT, viz.:									
Interest of Funded Debt, deducting 3,710,792 <i>l.</i> 1 <i>s.</i> 1 <i>d.</i> , Dividends of Sinking Fund -	-	-	-	-	-	-	22,093,448	18	8
Annuities for Lives and Terms of Years, including Long Annuities -	-	-	-	-	-	-	1,683,837	19	10
Management of Funded Debt -	-	-	-	-	-	-	219,696	2	2
Interest of Exchequer Bills, Supply -	-	-	-	1,782,123	13	-			
" " " In anticipation of Annual Duties -	-	-	-	93,801	13	5			
Discount on prompt Payment, and receiving Charges of Loans, 1813 and 1814 -	-	-	-	-	-	-	1,875,925	6	5
	-	-	-	-	-	-	536,439	11	9
TOTAL INTEREST, &c. of PUBLIC DEBT -	-	-	-	-	-	-	26,409,347	18	10
CIVIL GOVERNMENT, viz.:									
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family -	334,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -	36,449	19	6						
" 3rd Class. British Ministers Abroad -	113,781	13	8						
" 4th Class. His Majesty's Tradesmen's Bills -	298,318	12	3						
" 5th Class. Salaries of His Majesty's Household -	97,331	13	2						
" 6th Class. Pensions and Annuities -	149,738	9	10						
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue -	49,077	13	-						
" 8th Class. Salaries of Commissioners of the Treasury -	13,822	-	-						
" Contingent and occasional Payments (see Note, p. 147) -	573,308	16	11						
TOTAL, including payments out of Grants of 118,857 <i>l.</i> 4 <i>s.</i> 11 <i>d.</i> for Deficiency of Civil List, and 100,000 <i>l.</i> for extraordinary Charges -							1,666,328	18	4
Annuities and Pensions:									
To the Royal Family -	240,250	-	-						
Other Pensions and Annuities -	106,735	6	8						
Salaries and Allowances -	-	-	-				346,985	6	8
Courts of Justice, including 12,689 <i>l.</i> 5 <i>s.</i> 3 <i>d.</i> for the Colonies -	-	-	-				66,785	16	2
Miscellaneous payments out of the Consolidated Fund -	-	-	-				76,765	18	-
Lottery, 1814—Discount and Receiving Charges, 3,853 <i>l.</i> 5 <i>s.</i> 5 <i>d.</i> ; Prizes paid, 680,000 <i>l.</i> -	-	-	-				20,858	-	5
	-	-	-				683,853	5	5
Miscellaneous Services out of Supplies, viz.:									
Class 1. Public Works and Buildings -	234,459	4	2						
" 2. Salaries, &c. of Public Departments -	192,641	19	6						
" 3. Law and Justice -	132,198	14	3						
" 4. Education, Science, and Art -	50,030	6	6						
" 5. Colonial, Consular, and other Foreign Services -	339,708	1	2						
" 6. Superannuations, Charities, &c. -	460,239	-	7						
" 7. Miscellaneous, Special, and Temporary -	32,000	-	-						
							1,441,277	6	2
Payments out of Gross Revenue, viz.:									
Charges of Collection and Management (see Notes, p. 359) including 85,730 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> for New Custom House -	3,643,385	9	11						
Pensions out of Hereditary Revenues -	27,700	-	-						
Bounties for promoting National Objects -	244,381	12	7						
Civil Government of Scotland -	183,756	11	7						
Other Miscellaneous Charges -	40,634	15	11						
							4,139,858	10	-
Payments out of Special Appropriated Funds:									
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tenths -	13,207	15	10						
Salaries in West India Islands, &c. and Pensions, out of 4½ per Cent. Duty -	20,830	4	8						
Expenses of Port of London, reserved out of Canal and Dock Duty (Customs) -	20,000	-	-						
							54,047	-	6
TOTAL CIVIL GOVERNMENT -	-	-	-						
							8,496,760	1	8
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 114,309 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i> out of Gross Revenue) -	-	-	-				42,483,807	1	11
NAVY SERVICES -	-	-	-				22,800,786	17	10
ORDNANCE SERVICES -	-	-	-				3,898,707	2	10
TOTAL MILITARY and NAVAL EXPENDITURE -	-	-	-						
							69,183,301	2	7
TOTAL EXPENDITURE -	-	-	-						
							104,089,409	3	1
Advances by way of Loan for Public Works and Improvements, including 40,000 <i>l.</i> out of Gross Revenue -	-	-	-						
Remitted to Ireland, to complete 6,000,000 <i>l.</i> out of 27,000,000 <i>l.</i> Loan, 1813 -	2,725,982	1	3						
" in part of 5,500,000 <i>l.</i> , out of 24,000,000 <i>l.</i> Loan, 1814 -	1,943,954	7	11						
" one-third of Profits of Lottery, 1814 -	-	-	-				4,669,936	9	2
	-	-	-				117,194	8	9
Payments for Interest, &c. and Management of Irish Debt funded in England -	2,699,822	13	8						
" for Sinking Fund of Ditto -	1,205,452	15	5						
							3,905,275	9	1
Commissioners for the Reduction of the National Debt for Sinking Fund, Great Britain, deducting 165,156 <i>l.</i> 8 <i>s.</i> 2 <i>d.</i> applied to payment of Life Annuities -	-	-	-				12,748,231	12	3
Issued to pay off 5 <i>l.</i> per Cents. 1797 and 1802 -	-	-	-				71,323	9	7
£ 5 per Cent. Debentures 1813, funded per 53 Geo. 3, cc. 41 & 53 -	-	-	-				7,400	-	-
Issued to pay off Exchequer Bills:									
Supply—In Bills for Exchange -	23,467,600	-	-						
In Money -	15,922,400	-	-						
	39,390,000	-	-						
In anticipation of Annual Duties -	3,000,000	-	-						
							42,390,000	-	-
TOTAL applied to the REDUCTION of DEBT -	-	-	-						
BALANCES in the Exchequer on 5th January 1815 -	-	-	-						
							55,216,955	1	10
							13,947,227	18	1
							£. 181,089,408	1	6

(55 & 56 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1815	-	-	-	-	-	-	13,947,227	18	1
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1816, viz.:									
Customs	-	-	-	-	-	-	11,952,242	10	9
Excise	-	-	-	-	-	-	26,204,061	2	4
Stamps	-	-	-	-	-	-	6,083,629	2	5
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	-	-	-	9,503,757	18	8
Income and Property Tax	-	-	-	-	-	-	14,617,968	11	7
Post Office	-	-	-	-	-	-	2,130,266	17	11
Crown Lands (Net)	-	-	-	-	-	-	864	-	-
Miscellaneous, viz.:									
First Fruits and Tenths	-	-	-	-	-	13,897	3	6	
Small Branches of the Hereditary Revenue	-	-	-	-	-	10,568	16	7	
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	-	-	98,750	13	3	
Ditto " " to Civil List	-	-	-	-	-	49,247	2	1	
Conscience Money	-	-	-	-	-	3,001	14	11	
Voluntary Contributions, per 38 Geo. 3, c. 16	-	-	-	-	-	169	5	10	
Militia Fines	-	-	-	-	-	2,100	-	-	
Lottery, 1814, to complete 894,750 <i>l.</i> per 54 Geo. 3, c. 74	-	-	-	-	£.	s.	d.		
	-	-	-	-	690,750	-	-		
" 1815, in part of 991,250 <i>l.</i> , per 55 Geo. 3, c. 73	-	-	-	-	363,750	-	-		
					1,063,500	-	-		
Deduct one-third of Lottery Profits remitted to Ireland during the Year, and included in the Public Income of Ireland (<i>see below</i>)	-	-	-	-	137,833	6	7		
							925,666	13	5
Imprest and other Moneys repaid:									
From sundry Public Accountants, carried to the Public Account	-	-	-	-	101,337	6	5		
From sundry Persons, carried to Civil List, including 10,000 <i>l.</i> Surplus Civil List, Scotland	-	-	-	-	20,726	1	5		
From the Sale of Old Naval and Victualling Stores	-	-	-	-	758,976	-	-		
On Account of Interest, &c., of the Portuguese Loan	-	-	-	-	28,585	1	6		
On Account of the Balance due from Ireland towards 2-17ths of the Joint Expenditure of the United Kingdom	-	-	-	-	6,107,986	12	3		
							7,017,611	1	7
TOTAL GROSS INCOME	-	-	-	-	-	-	8,121,012	11	2
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
For the relief of Merchants, per Acts 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	-	-	-	25,000	-	-
For Public Works and Improvements	-	-	-	-	-	-	34,106	-	7
Proportion of Lottery Receipts remitted to Ireland deducted above from the Public Income of Great Britain	-	-	-	-	-	-	137,833	6	7
Remitted from Ireland for Interest, &c., and Sinking Fund of Irish Loans funded in England	-	-	-	-	-	-	3,981,783	6	2
									4,119,616 12 9
Raised by Contributions to Annuities:									
In further part of 24,000,000 <i>l.</i> Loan, 1814, per 54 Geo. 3, c. 76 (1,300 <i>l.</i> remaining unpaid)	-	-	-	-	-	-	2,773,700	-	-
In full of 7,008,089 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i> Loan, 1815, per 55 Geo. 3, c. 74	-	-	-	-	-	-	7,008,089	3	6
In part of 36,000,000 <i>l.</i> Loan, 1815, per 55 Geo. 3, c. 124	-	-	-	-	-	-	29,750,000	-	-
							39,531,789	3	6
Exchequer Bills (Supply), funded per 55 Geo. 3, c. 74	-	-	-	-	-	-	11,127,500	-	-
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	-	-	-	50,659,289	3	6
Raised by Issue of Exchequer Bills:					£.	s.	d.		
Supply—For Exchange	-	-	-	-	21,485,200	-	-		
For other Public Services	-	-	-	-	21,295,400	-	-		
					42,780,600	-	-		
In anticipation of Annual Duties	-	-	-	-	2,046,000	-	-		
							44,826,600	-	-
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-			95,485,889 3 6
							£.	192,225,642	9 9

into and Issues from the Exchequer, &c., in the Year ended 5th January 1816. (55 & 56 Geo. III.)

				£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT, viz.:												
Interest of Funded Debt, deducting 2,242,422 l. 1 s. 11 d., Dividends of Sinking Fund -				-	-	-	-	-	-	22,669,643	19	3
Annuities for Lives and Terms of Years, including Long Annuities -				-	-	-	-	-	-	1,678,852	10	6
Management of Funded Debt -				-	-	-	-	-	-	219,586	9	9
Interest of Exchequer Bills—Supply -				-	-	-	3,686,223	8	5			
" " " In anticipation of Annual Duties -				-	-	-	66,329	1	1			
Discount on prompt Payment, and receiving Charges of Loans -				-	-	-	-	-	-	3,752,552	9	6
				-	-	-	-	-	-	105,430	1	6
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	28,426,065	10	6
CIVIL GOVERNMENT, viz.:												
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 l., and Annuities to the Queen and Royal Family -				334,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -				32,955	-	-						
" 3rd Class. British Ministers Abroad -				169,582	9	5						
" 4th Class. His Majesty's Tradesmen's Bills -				467,262	4	10						
" 5th Class. Salaries of His Majesty's Household -				122,078	9	9						
" 6th Class. Pensions and Annuities -				147,854	19	3						
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue -				45,675	12	9						
" 8th Class. Salaries of Commissioners of the Treasury -				13,822	-	-						
" Contingent and occasional Payments (see Note, p. 147) -				437,145	14	7						
Annuities and Pensions:							1,770,876	10	7			
To the Royal Family -				260,000	-	-						
Other Pensions and Annuities -				87,601	13	-						
Salaries and Allowances -				-	-	-	347,601	13	-			
Courts of Justice -				-	-	-	56,136	19	11			
Miscellaneous Payments out of the Consolidated Fund, including 9,000 l. to Trustees of Earl Nelson, to complete Purchase of an Estate Lottery, 1814—Discount and Receiving Charges, 4,696 l. 18 s. 10 d.; Prizes paid, 600,000 l. -				-	-	-	71,652	-	9			
" 1815—Discount and Receiving Charges, 1,372 l. - s. 5 d. Prizes paid, 155,300 l. -				604,696	18	10						
				156,672	-	5						
Miscellaneous Civil Services out of Supplies:							761,368	19	3			
Class 1. Public Works and Buildings -				222,626	12	10						
" 2. Salaries, &c., of Public Departments -				219,412	2	-						
" 3. Law and Justice -				131,016	-	5						
" 4. Education, Science, and Art -				49,716	4	10						
" 5. Colonial, Consular, and other Foreign Services -				279,861	19	4						
" 6. Superannuations, Charities, &c. -				355,957	4	4						
" 7. Miscellaneous, Special and Temporary -				310,785	1	7						
Payments out of Gross Revenue, viz.:							1,569,375	5	4			
Charges of Collection and Management (see Notes, p. 359), including 46,402 l. 12 s. 6 d. for New Custom House -				3,696,207	17	11						
Pensions out of Hereditary Revenues -				27,700	-	-						
Bounties for promoting National Objects -				248,231	9	3						
Civil Government of Scotland -				204,708	4	9						
Other Miscellaneous Charges -				59,944	19	10						
Payments out of Special Appropriated Funds:							4,236,792	11	9			
Queen Anne's Bounty for Augmentation of Poor Livings, out of First Fruits and Tithes -				13,897	3	6						
Salaries in West India Islands, &c., and Pensions out of 4½ per Cent. Duty -				17,634	16	2						
Expenses of Port of London, reserved out of Canal and Dock Duty (Customs) -				8,000	-	-						
For South Sea Guarantee Fund, out of South Sea Duty (Customs) -				3,510	13	8						
TOTAL CIVIL GOVERNMENT				-	-	-	43,042	13	4			
ARMY, MILITIA, and COMMISSARIAT SERVICES, (including 800,000 l. Waterloo Prize Money and 148,000 l. Java Prize Money, and also 76,941 l. 5 s. 9 d. out of Gross Revenue)				-	-	-	33,792,918	12	8	8,888,276	16	-
NAVY SERVICES				-	-	-	16,832,846	7	5			
ORDNANCE SERVICES				-	-	-	2,856,860	19	9			
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-				53,482,625	19	10
TOTAL EXPENDITURE				-	-	-				90,796,968	6	4
Advances by way of Loan for Public Works and Improvements (including 20,000 l. out of Gross Revenue) -				-	-	-	-	-	-	21,851	3	6
Emitted to Ireland, to complete 5,500,000 l., out of 24,000,000 l. Loan, 1814 -				3,556,045	12	1						
" " in part of 9,000,000 l., out of 36,000,000 l. Loan, 1815 -				6,377,359	12	7						
" " one-third of Profits of Lottery, 1814 -				98,249	19	11	9,933,405	4	8			
" " in part of Profits of Lottery, 1815 -				39,583	6	8						
Payments for Interest, &c., and Management of Irish Debt funded in England -				2,963,380	12	5	137,833	6	7			
" Sinking Fund of ditto -				1,359,968	17	5						
				-	-	-	4,323,349	9	10			
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain, deducting 185,027 l. 5 s. 4 d. applied to payment of Life Annuities -				-	-	-	11,902,051	2	11	14,394,588	1	1
Issued to pay off 5 l. per Cents., 1797 and 1802 -				85,984	19	3						
" 5 l. per Cent. Debentures, 1813 -				4,500	-	-						
Exchequer Bills, funded per 55 Geo. 3, c. 74 -				11,127,500	-	-	90,484	19	3			
Issued to pay off Exchequer Bills:												
Supply—In Bills for Exchange -				21,485,200	-	-						
In Money -				25,030,224	12	-						
				46,515,424	12	-						
In anticipation of Annual Duties -				2,990,000	-	-	60,632,924	12	-			
TOTAL applied to REDUCTION OF DEBT				-	-	-				72,625,460	14	2
BALANCES in the Exchequer on the 5th January 1816				-	-	-	-	-	-	14,986,774	4	8
				-	-	-	£.			192,225,642	9	9

(56 & 57 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1816	-	-	-	-	-	-	14,386,774	4	8
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1817, viz.:									
Customs	-	-	-	10,084,527	9	1			
Excise	-	-	-	24,228,668	7	2			
Stamps	-	-	-	6,194,117	19	8			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	7,348,696	18	9			
Income and Property Tax	-	-	-	11,797,378	3	8			
Post Office	-	-	-	1,962,763	9	8			
Crown Lands (Net)	-	-	-	1,288	11	4			
Miscellaneous, viz.:									
First Fruits and Tenths	-	-	-	9,931	16	9			
Small Branches of the Hereditary Revenue	-	-	-	7,005	7	-			
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	28,619	10	9			
Ditto " " to Civil List	-	-	-	49,092	1	7			
Droits of the Crown " " " "	-	-	-	88,045	19	7			
Droits of the Admiralty " " " "	-	-	-	190,000	-	-			
Conscience Money	-	-	-	100	-	-			
Legacy of J. Lackington, for the use of Government	-	-	-	35	10	-			
Lottery, 1815, to complete 991,250 <i>l.</i> per 55 Geo. 3, £. s. d.									
<i>c.</i> 73	-	-	-	627,500	-	-			
" 1816, in part of 854,979 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> per 56 Geo. 3, <i>c.</i> 61	-	-	-	373,916	13	4			
				1,001,416	13	4			
Deduct one-third of Lottery Profits remitted to Ireland during the year, and included in the Public Income of Ireland (see below)	-	-	-	127,138	17	9			
				874,277	15	7			
Imprest and other Moneys repaid:				1,247,108	1	3			
From sundry Public Accountants, carried to the Public Account	-	-	-	43,399	18	6			
From sundry persons, carried to Civil List, including 10,000 <i>l.</i> Surplus Civil List, Scotland	-	-	-	32,586	2	3			
From the sale of Old Naval and Victualling Stores	-	-	-	679,905	-	-			
Premium and Interest of Exchequer Bills sold for the use of the Public	-	-	-	12,672	16	7			
On Account of the Balance due from Ireland, towards 2-17ths of the Joint Expenditure of the United Kingdom	-	-	-	1,184,009	8	4			
Unclaimed Dividends and Lottery Prizes, per 56 Geo. 3, <i>c.</i> 97	-	-	-	303,506	18	6			
Outcash remaining in Tellers' Chests, per 56 Geo. 3, <i>c.</i> 142	-	-	-	42,154	9	9			
				2,298,234	13	11			
TOTAL GROSS INCOME	-	-	-	3,545,342	15	2	65,162,783	14	6
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
For Relief of Merchants, per Acts 35 Geo. 3, <i>c.</i> 127, and 37 Geo. 3, <i>c.</i> 27	-	-	-	5,091	17	1			
For Public Works and Improvements	-	-	-	30,740	12	4			
Proportion of Lottery Receipts remitted to Ireland, deducted above from the Public Income of Great Britain	-	-	-	127,138	17	9	35,832	9	5
Remitted from Ireland, for Interest, &c., and Sinking Fund of Irish Debt funded in England	-	-	-	4,558,558	8	1			
							4,685,697	5	10
Raised by Contributions to Annuities:									
To complete 36,000,000 <i>l.</i> Loan, 1815, per 55 Geo. 3, <i>c.</i> 124	-	-	-	6,250,000	-	-			
In full of 3,000,000 <i>l.</i> Loan, 1816, from Bank of England, per 56 Geo. 3, <i>c.</i> 96	-	-	-	3,000,000	-	-			
TOTAL raised by CREATION OF FUNDED DEBT	-	-	-	9,250,000	-	-			
Raised by Issue of Exchequer Bills:									
Supply—For Exchange	-	-	-	28,152,900	-	-			
For other Public Services	-	-	-	15,438,400	-	-			
				43,591,300	-	-			
In anticipation of Annual Duties:									
For Exchange	-	-	-	800,000	-	-			
For other Public Services	-	-	-	2,200,000	-	-			
				3,000,000	-	-			
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT	-	-	-	46,591,300	-	-	55,841,300	-	-
							£.	140,112,387	14

into and Issues from the Exchequer, &c., in the Year ended 5th January 1817. (56 & 57 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the Public Debt, viz.				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 1,010,818 <i>l.</i> — <i>s.</i> 9 <i>d.</i> , Dividends of Sinking Fund -				-	-	-	-	-	-	24,428,969	12	11	
Annuities for Lives and Terms of Years, including Long Annuities -				-	-	-	-	-	-	1,697,316	14	7	
Management of Funded Debt -				-	-	-	-	-	-	221,184	17	11	
Interest of Exchequer Bills,—Supply -				-	-	-	2,025,000	-	-				
" " " In anticipation of Annual Duties -				-	-	-	30,452	2	11				
Discount on prompt Payment, and receiving Charges of Loan, 1815 -				-	-	-	-	-	-	2,055,452	2	11	
				-	-	-	-	-	-	302,997	3	9	
TOTAL INTEREST, &c., of PUBLIC DEBT -				-	-	-	-	-	-	28,705,920	12	1	
CIVIL GOVERNMENT, viz.:													
Civil List, 1st Class. His Majesty's Privy Purse -				£.	s.	d.							
" " " Annuities to the Queen and Royal Family -				60,000	-	-							
				256,695	1	1	316,695	1	1				
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -							32,830	9	6				
" 3rd Class. British Ministers Abroad -							199,745	10	7				
" 4th Class. His Majesty's Tradesmen's Bills -							243,602	10	6				
" 5th Class. Salaries of His Majesty's Household -							153,909	19	-				
" 6th Class. Pensions and Annuities -							167,927	8	10				
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue -							56,684	16	10				
" 8th Class. Salaries of Commissioners of the Treasury -							17,277	10	-				
Contingent and occasional Payments (<i>see</i> Note, p. 147) -							208,101	2	-				
Annuities and Pensions granted by Parliament, viz.:										1,396,774	8	4	
To the Royal Family -							287,818	13	7				
Other Annuities and Pensions -							95,282	14	7				
Salaries and Allowances -										383,101	8	2	
Courts of Justice -										57,456	2	3	
Miscellaneous Payments out of the Consolidated Fund, including 21,762 <i>l.</i> 4 <i>s.</i> 2 <i>d.</i> Interest and Sinking Fund of Russian Dutch Loan -										69,490	10	8	
Lottery, 1815—Discount and Receiving charges, 2,509 <i>l.</i> 8 <i>s.</i> 2 <i>d.</i> ; Prizes paid, 454,400 <i>l.</i> -										41,920	5	6	
" 1816—Discount and Receiving Charges, 1,000 <i>l.</i> ; Prizes paid, 157,600 <i>l.</i> -							456,909	8	2				
							158,600	-	-				
Bank of England, to make good the deficiency of their Balance of Unclaimed Dividends -										615,509	8	2	
										201,810	8	2	
Miscellaneous Civil Services out of Supplies, viz.:													
Class 1. Public Works and Buildings -							234,272	12	9				
" 2. Salaries, &c., of Public Departments -							293,611	13	6				
" 3. Law and Justice -							137,740	9	9				
" 4. Education, Science and Art -							86,221	19	9				
" 5. Colonial, Consular, and Foreign, including 21,738 <i>l.</i> 7 <i>s.</i> 10 <i>d.</i> for Diplomatic Services -							302,188	3	1				
" 6. Superannuations, Charities, &c. -							247,285	17	3				
" 7. Miscellaneous, Special and Temporary -							125,229	-	4				
Payments out of Gross Revenue, viz.:										1,426,549	16	5	
Charges of Collection and Management (<i>see</i> Notes, p. 359), including 73,200 <i>l.</i> for New Custom House -							3,802,086	9	4				
Pensions out of Hereditary Revenues -							27,700	-	-				
Bounties for promoting National Objects -							247,185	2	9				
Civil Government of Scotland -							197,898	13	4				
Other Miscellaneous Services -							24,040	17	5				
Payments out of Special Appropriated Duties:										4,298,911	2	10	
Queen Anne's Bounty, for Augmentation of Poor Livings, out of First Fruits and Tenths -							-						
Salaries in West India Islands, &c., and Salaries out of 4½ per Cent. Duty -							26,546	19	1				
Expenses of Port of London, out of Canal and Dock Duty (Customs) -							8,000	-	-				
South Sea Guarantee Fund, out of South Sea Duty (Customs) -							8,400	10	9				
										42,947	9	10	
TOTAL CIVIL GOVERNMENT													
ARMY, MILITIA, and COMMISSARIAT SERVICES (including 71,473 <i>l.</i> 18 <i>s.</i> 4 <i>d.</i> out of Gross Revenue) -										8,534,471	-	4	
NAVY SERVICES -										12,952,345	8	5	
ORDNANCE SERVICES -										10,196,230	7	-	
										2,638,444	11	10	
TOTAL MILITARY and NAVAL EXPENDITURE													
										25,787,020	7	3	
TOTAL EXPENDITURE -													
										63,027,411	19	8	
Advances by way of Loan -													
Remitted to Ireland, in further part of 9,000,000 <i>l.</i> , out of 36,000,000 <i>l.</i> Loan, 1815 -										2,541,066	15	1	
" " to complete one-third of Profits of Lottery, 1815 -							90,833	6	8				
" " in part of Profits of Lottery, 1816 -							36,305	11	1				
										127,138	17	9	
Payments for Interest, &c., and Management of Irish Debt funded in England							3,488,328	16	3				
" Sinking Fund of ditto -							1,555,646	19	5				
										5,043,975	15	8	
Commissioners for the Reduction of the National Debt, for Sinking Fund, Great Britain, deducting 203,265 <i>l.</i> 17 <i>s.</i> 3 <i>d.</i> applied to payment of Life Annuities Issued to pay off 5 <i>l.</i> per Cents., 1797 and 1802 -							217,832	4	6	11,451,917	1	5	
" " 5 <i>l.</i> per Cent. Debentures, 1813 -							787,400	-	-				
Issued to pay off Exchequer Bills:										1,005,232	4	6	
Supply—In Bills for Exchange -							28,952,900	-	-				
In Money -							11,751,475	8	-				
							40,704,375	8	-				
In anticipation of Annual Duties -							2,823,000	-	-				
										43,527,375	8	-	
TOTAL applied to the REDUCTION of DEBT -													
BALANCES in the Exchequer on 5th January, 1817													
										55,984,524	13	11	
										13,388,269	12	4	
										£.	140,112,387	14	5

I R E L A N D.

IV.—ACCOUNTS of the GROSS PUBLIC INCOME of *Ireland*, deducting Drawbacks, Repayments, &c., and Bounties of the Nature of Drawbacks, and of the GROSS PUBLIC EXPENDITURE, including Payments out of the Gross Income, in its Progress to the Exchequer, for National Objects and for the Collection of the Revenue, for each Financial Year from 5th January 1801 (the Period of the Union) to 5th January 1817 (the Period of the Consolidation of the Revenues of Great Britain and Ireland); and of the other Receipts into and Issues from the Irish Exchequer; distinguishing the Amounts raised by Creation of Debt, and the Amounts applied to the Reduction of Debt; showing also the Balances in the Irish Exchequer at the beginning and end of each Year.

EXPLANATORY NOTES.

1. In the following Accounts of the Gross Public Income and Expenditure of Ireland, from 1801 to 1816 inclusive, the amounts of Gross Income comprise the Receipts of the Irish Exchequer, with the addition of the amounts of Gross Revenue applied, in its progress to the Exchequer, to the payment of Costs of Collection and Management of the Revenue, and to other payments for national objects, as shown in the Annual Finance Accounts. The Services to which these amounts of Gross Revenue were applied are also shown on the Expenditure side of the Accounts.

2. Up to 1806 the Total Net Receipts of Customs, Excise, Taxes, and the Crown Lands were paid into the Irish Exchequer, without distinguishing the several amounts of these heads of Revenue, by the Commissioners of the Revenues of Customs and Excise, under whose control and direction the Assessed Taxes and the Revenues of the Crown Lands were also collected and managed. Although the Gross Receipts under these several heads were shown in the Annual Returns to Parliament, the Repayments, Drawbacks, &c., and the other Payments out of these several Gross Receipts are not distinguished; the several amounts of the Gross Receipts under these heads *applicable to Public Expenditure*, as shown in these Accounts, cannot consequently be distinguished. In 1806 separate Boards of Customs and Excise were appointed, and from this year the Gross Receipts of Customs are shown separately in these Accounts; but the same practice was continued with respect to the Gross Receipts of Excise, Taxes, and the Crown Lands until 1827, when the management of the Revenues of the Crown Lands in Ireland was transferred from the Board of Excise to the same management as the Revenues of the Crown Lands in England, per 7 & 8 Geo. 4, c. 68.

3. The Receipts of, and Expenditure out of, certain specially appropriated Duties, are separately distinguished in these Accounts from 1801 to 1816 inclusive, their amounts having passed through the Irish Exchequer and been made applicable to the Public Expenditure, though applied to local purposes.

4. The payments for the Miscellaneous Supply Civil Services, out of the Annual Grants of Parliament, are arranged in Classes, according to the present practice, which was first adopted by the Treasury in 1843. (See Memorandum on the Classification of the Miscellaneous Estimates, Report of Committee on Miscellaneous Estimates, 1848, Part 2.)

IV.—AN ACCOUNT of the GROSS PUBLIC INCOME of *Ireland*, deducting Drawbacks, Repayments, &c., Payments out of the Gross Income, in its progress to the Exchequer, for National (41 & 42 Geo. III.) (The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1801 - - - - -	- - - - -	- - - - -	1,566,737 5 11
GROSS RECEIPT of IRISH REVENUE in 1801-2, available for Public Expenditure after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1802, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands and Taxes under the Management of Excise - - - - -	- - - - -	2,350,509 13 3	
Special Appropriated Duties, viz.:			
Customs, &c.—to Royal Exchange, &c. - - - - -	1,540 9 6		
Coal and Card Duty—to Dublin Improvements - - - - -	7,511 15 2		
Stamps—to King's Inns - - - - -	1,532 6 2	10,584 10 10	
Stamps - - - - -	- - - - -	191,395 19 4	
Post Office - - - - -	- - - - -	78,483 14 8	
Four Shillings Tax on Salaries, Pensions, &c. of Absentees - - - - -	- - - - -	9,221 3 10	
Miscellaneous, viz.:			
Casual Branches of the Hereditary Revenue - - - - -	4,858 11 3		
Fees, &c. of Public Offices - - - - -	37,827 12 2		
Gain by Exchange on remittances from Great Britain - - - - -	57,290 18 2		
Lottery, 1801, in full of the Subscription - - - - -	400,153 16 11		
	500,130 18 6		
Imprest and other Money repaid, viz.:			
Public Coal Yards - - - - -	£. s. d. 729 4 7		
Portions of Grants for 1800 and 1801, repaid - - - - -	7,345 1 2		
Rice, Corn, &c. sold for account of Government - - - - -	47,034 5 6		
Loan Interest from Grand Canal Company - - - - -	5,400 - -		
Loan Interest from Commissioners of Wide Streets - - - - -	3,116 - 7		
	63,624 11 10		
		563,755 10 4	
TOTAL GROSS INCOME - - - - -	- - - - -		3,203,950 12 3
OTHER RECEIPTS, viz.:			
Repayment of Advances by the Commissioners of the Navy in Great Britain, on account of Seamen's Wages, advanced out of the Gross Revenues of Ireland - - - - -	- - - - -	- - - - -	20,412 4 5
Raised by Loan in England, to complete 2,000,000 <i>l.</i> for the service of Ireland, out of 20,500,000 <i>l.</i> Loan, 1800, per British Act, 39 & 40 Geo. 3, c. 22 - - - - -	- - - - -	627,271 - 2	
" " in full of 2,500,000 <i>l.</i> for the service of Ireland, per 41 Geo. 3, c. 3 - - - - -	- - - - -	2,500,000 - -	
TOTAL raised by LOAN in ENGLAND - - - - -	- - - - -	3,127,271 - 2	
Raised by Loan Debentures in Ireland, at 5 <i>l.</i> per Cent., with Treasury Bills attached, to complete 2,500,000 <i>l.</i> (Irish) per 40 Geo. 3, c. 60 - - - - -	369,230 15 5		
" at 4 <i>l.</i> per Cent., in further part of 200,000 <i>l.</i> (Irish), for Inland Navigations, per 29 Geo. 3, c. 33 - - - - -	830 15 4		
" at 5 <i>l.</i> per Cent., in further part of 25,000 <i>l.</i> (Irish) for the Royal Canal, per 38 Geo. 3, c. 79 - - - - -	2,769 4 7		
" at 5 <i>l.</i> per Cent., to which was attached a premium in Treasury Bills, amounting to 5,560 <i>l.</i> , for Wide Streets, Dublin, per 40 Geo. 3, c. 61 - - - - -	35,987 1 2		
TOTAL raised by LOAN in IRELAND - - - - -		408,817 16 6	
TOTAL raised by CREATION of FUNDED DEBT - - - - -	- - - - -	3,536,088 16 8	
Raised by Issue of Exchequer Bills, at 5 <i>l.</i> per Cent. - - - - -	- - - - -	830,769 4 7	
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	- - - - -		4,366,858 1 3
		£.	9,157,958 3 10

and Bounties of the nature of Drawbacks, and of the GROSS PUBLIC EXPENDITURE, including Objects and for the Collection of the Revenue, in the Year ended 5th January 1802.

(The several Sums are converted into British Currency.)

(41 & 42 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - -	756,637 10 -	565,916 8 6	1,322,553 18 6
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities funded in England -	9,791 13 4	127,503 11 10	137,295 5 2
Management of Funded Debt - - - - -	11,171 3 2	3,307 11 1	14,478 14 3
Interest of Exchequer Bills - - - - -	- - - - -	89,229 11 3	89,229 11 3
Discount for prompt Payment and other Charges of Loans - - - -	3,626 1 3	15,791 14 11	19,417 16 2
TOTAL INTEREST, &c. of PUBLIC DEBT - - - -	781,226 7 9	801,748 17 7	1,582,975 5 4
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	£. s. d. 149,422 - 1	£. s. d.	
Pensions - - - - -	105,014 7 6		
TOTAL CIVIL LIST - - - - -		254,436 7 7	
Prizes of Lottery 1800, and Arrears of former Years - - - - -	- - - - -	274,899 13 10	
Lottery Expenses - - - - -	- - - - -	9,288 1 10	
Relief of Loyalists, per 39 Geo. 3, c. 65 - - - - -	- - - - -	147,750 12 8	
Compensations for Losses by the Union, per 40 Geo. 3, c. 34 - - -	- - - - -	187,131 - 11	
Inland Navigations, per 29 Geo. 3, c. 33; 38 Geo. 3, c. 79; and 40 Geo. 3, c. 51	- - - - -	23,653 10 -	
Voluntary Contributions received after 25th March 1799, and restored to the Contributors, per Irish Act 40 Geo. 3, c. 60 - - - - -	- - - - -	5,597 10 10	
Permanent Grants out of the Consolidated Fund, viz.:			
Public Infirmarys - - - - -	2,953 16 11		
Public Coal Yards - - - - -	1,560 4 8		
Police Establishment - - - - -	14,890 2 10		
Inspector General of Prisons - - - - -	184 12 4		
Transportation of Felons - - - - -	9,267 - 11		
Fees on Auditing Treasury Accounts - - - - -	1,445 10 5		
Imprest Office - - - - -	2,676 18 6		
Secret Service - - - - -	3,806 10 1		
Superannuations - - - - -	58,439 2 6		
Judges' Additional Salaries - - - - -	18,670 1 1		
Prisage - - - - -	1,903 5 -		
		115,797 5 3	
Miscellaneous Civil Services out of Supplies—Annual Grants:			
Class 1. Public Works and Buildings - - - - -	48,461 10 9		
" 2. Salaries and Expenses of Public Departments - - - - -	27,679 - 9		
" 3. Law and Justice - - - - -	25,384 12 4		
" 4. Education, Science, and Art - - - - -	62,114 15 5		
" 6. Hospitals and Charities, including Arrear on Public Hospitals on 5th January 1801 - - - - -	48,951 13 9		
" 7. Miscellaneous, including Arrear, 5th January 1801 - - - -	6,087 10 1		
		218,679 3 1	
Payments out of Gross Revenue, viz.:			
Charges of Collection and Management - - - - -	351,258 3 9		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	40,825 17 2		
Lighthouse, Quarantine, and other Expenses - - - - -	12,677 4 9		
		404,761 5 8	
Payments out of Special Appropriated Funds:			
Linen - - - - -	1,806 16 1		
Lagan Navigation - - - - -	1,038 - -		
Dublin Improvements - - - - -	7,442 11 11		
King's Inns - - - - -	1,772 6 2		
Royal Exchange, &c. - - - - -	1,434 11 7		
		13,494 5 9	
TOTAL CIVIL GOVERNMENT OF IRELAND - - - -	- - - -		1,655,488 17 5
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:			
Army Services (including 13,949 l. 5 s. 2 d. out of Gross Revenues) - -	- - - -	3,329,864 2 1	
Ordnance Services - - - - -	- - - -	299,907 9 5	
Manning the Fleet - - - - -	- - - -	21,368 19 10	
Vote of Credit—Defence of the Kingdom - - - - -	- - - -	308,648 1 4	
TOTAL NAVAL and MILITARY EXPENDITURE of IRELAND - - - -	- - - -		3,959,783 12 8
TOTAL EXPENDITURE - - - - -	- - - -	- - - -	7,198,247 15 5
Advances by way of Loan:			
Seamen's Wages (out of Gross Revenue) to be repaid by Great Britain - -	- - - -	29,189 5 3	
Commissioners of Wide Streets - - - - -	- - - -	35,987 1 2	
			65,176 6 5
Issued to pay off Loan Debentures - - - - -	- - - -	1,104,461 10 10	
" " Exchequer Bills - - - - -	- - - -	9 4 7	
" for Sinking Fund of Irish Debt funded in England - - - -	225,966 2 11		
" " " funded in Ireland - - - - -	184,626 17 7		
		410,583 - 6	
TOTAL applied to REDUCTION of DEBT - - - -	- - - -		1,515,053 15 11
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1802 - - - - -	- - - -	- - - -	379,480 6 1
		£.	9,157,958 3 10

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(42 & 43 Geo. III.)

(The several sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1802	-	-	-	-	-	-	379,480	6	1
GROSS RECEIPT of IRISH REVENUE in 1802-3, available for Public Expenditure after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1803, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands and Taxes under the Management of Excise	-	-	-	3,226,419	5	11			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	-	-	-	2,704	6	8			
,, to Lagan Navigation	-	-	-	1,945	15	2			
,, to Royal Exchange	-	-	-	1,399	9	10			
Coal and Card Duty—to Dublin Improvements	-	-	-	7,794	13	8			
Stamps—to King's Inns	-	-	-	2,815	7	8			
							16,659	13	-
Stamps	-	-	-				189,970	15	1
Post Office	-	-	-				85,488	1	8
Four Shillings Tax on Salaries, Pensions, &c. of Absentees	-	-	-				2,751	18	6
Miscellaneous, viz.:									
Casual Branches of the Hereditary Revenue	-	-	-	4,243	9	8			
Fees, &c. of Public Offices	-	-	-	48,818	3	3			
Gain by Exchange on Remittances from Great Britain	-	-	-	32,105	5	-			
Lottery—One-third of Profits of Lottery 1802, received from Great Britain	-	-	-	185,000	-	-			
				270,166	17	11			
Imprest and other Money repaid, viz.:									
Public Coal Yards	-	-	-	1,643	1	6			
Old Stores, &c.	-	-	-	3,906	5	5			
Rice, Corn, &c. sold for Account of Government	-	-	-	6,560	2	2			
Loan Interest from Commissioners of Wide Streets	-	139	-						
				12,248	9	1			
TOTAL GROSS INCOME	-	-	-				282,415	7	-
									3,803,705 1 2
OTHER RECEIPTS, viz.									
Repayment of Advances by the Commissioners of the Navy in Great Britain, on Account of Seamen's Wages, advanced out of the Gross Revenues of Ireland	-	-	-	-	-	-			20,526 6 11
Advance on Loan from the Treasury of Great Britain, per 42 Geo. 3, c. 104, for Payment of Prizes of Irish Lotteries of 1801 (repaid in 1806)	-	-	-	-	-	-			276,000 - -
Raised by Loan in England, in full of 2,000,000 <i>l.</i> for the service of Ireland, out of 25,000,000 <i>l.</i> Loan, 1802, per 42 Geo. 3, c. 33	-	-	-				2,000,000	-	-
TOTAL raised by LOAN in ENGLAND	-	-	-				2,000,000	-	-
Raised by Loan Debentures in Ireland, at 3 <i>l.</i> 10 <i>s.</i> per Cent., per 42 Geo. 3, c. 58	-	-	-				1,500,000	-	-
TOTAL raised by CREATION of FUNDED DEBT	-	-	-				3,500,000	-	-
Raised by Issue of Exchequer Bills, at 5 <i>l.</i> per Cent.	-	-	-				646,153	16	11
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-						4,146,153 16 11
							£.	8,625,865	11 1

nto and Issues from the Exchequer, &c., in the Year ended 5th January 1803.

(The several Sums are converted into British Currency.)

(42 & 43 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	T O T A L.
	£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	651,262 10 -	561,522 1 4	1,212,784 11 4
Annuities for Lives and Terms of Years, including Bank Annuity, (16,730 l. 15 s. 5 d.), including also Long Annuities funded in England - -	9,791 13 4	111,088 12 7	121,480 5 11
Management of Funded Debt - - - - -	9,481 1 10	3,955 18 9	13,437 - 7
Interest of Exchequer Bills - - - - -	- - - - -	84,709 4 -	84,709 4 -
Discount for prompt Payment, and other Charges of Loans - - - - -	1,611 11 8	12,869 5 3	14,480 16 11
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	672,146 16 10	774,745 1 11	1,446,891 18 9
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	121,624 18 4	£. s. d.	
Pensions - - - - -	108,993 9 -		
TOTAL Civil List - - - - -		230,618 7 4	
Prizes of Lottery 1801, and arrears of former Years - - - - -	- - - - -	276,963 13 10	
Lottery Expenses - - - - -	- - - - -	6,503 5 6	
Relief of Loyalists, per 39 Geo. 3, c. 65 - - - - -	- - - - -	28,027 19 8	
Compensations, for Losses by the Union, per 40 Geo. 3, c. 34 - - - - -	- - - - -	701,661 3 9	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	- - - - -	11,076 18 6	
Voluntary Contributions, received after 25th March 1799 and restored to Contributors, per Irish Act, 40 Geo. 3, c. 60 - - - - -	- - - - -	9 4 7	
Sinking Fund Expenses - - - - -	- - - - -	276 18 5	
Permanent Grants out of the Consolidated Fund:			
Public Infirmaries - - - - -	2,884 12 4		
Public Coal Yards - - - - -	1,280 2 6		
Police Establishment - - - - -	14,327 9 6		
Inspector General of Prisons - - - - -	184 12 4		
Transportation of Felons - - - - -	21,071 1 2		
Fees on Auditing Treasury Accounts - - - - -	1,363 13 7		
Imprest Office - - - - -	2,861 10 9		
Secret Service - - - - -	6,185 11 4		
Superannuations - - - - -	89,530 16 1		
Judges' Additional Salaries - - - - -	25,085 8 5		
Prisage - - - - -	3,806 10 1		
		168,581 8 1	
Miscellaneous Civil Services out of Supplies—Annual Grants:			
Class 1. Public Works and Buildings - - - - -	42,000 - -		
" 2. Salaries and Expenses of Public Departments - - - - -	41,706 3 1		
" 3. Law and Justice - - - - -	24,191 19 9		
" 4. Education, Science, and Art - - - - -	62,606 6 5		
" 6. Hospitals and Charities - - - - -	45,688 10 9		
" 7. Miscellaneous - - - - -	50,301 - 5		
		266,494 - 5	
Payments out of Gross Revenue, viz.:			
Charges of Collection and Management (including 101 l. 18 s. 3 d. on Appropriated Duties) - - - - -	379,528 3 4		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	36,406 12 1		
Lighthouse, Quarantine, and other Expenses - - - - -	13,640 2 -		
		429,574 17 5	
Payments out of Special Appropriated Funds:			
Linen - - - - -	452 16 1		
Royal Exchange - - - - -	1,155 5 3		
Improving Dublin - - - - -	7,126 4 2		
King's Inns - - - - -	886 3 1		
		9,620 8 7	
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -			2,129,408 6 1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:			
Army Services (including 1,457 l. 12 s. 2 d. out of Gross Revenue) - - - - -	- - - - -	2,454,879 7 -	
Ordnance Services - - - - -	- - - - -	143,076 18 6	
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -			2,597,956 5 6
TOTAL EXPENDITURE - - - - -			6,174,256 10 4
ADVANCES by way of Loan, viz.—Seamen's Wages, (out of Gross Revenue) to be repaid by Great Britain - - - - -			63,547 8 5
issued to pay off Exchequer Bills - - - - -	- - - - -	1,010,215 7 8	
" for Sinking Fund of Irish Debt funded in England - - - - -	218,134 5 10		
" " " funded in Ireland - - - - -	210,356 18 9		
		428,491 4 7	
TOTAL applied to REDUCTION of DEBT - - - - -			1,438,706 12 3
ADVANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1803 - - - - -			949,355 - 1
		£.	8,625,865 11 1

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Recei

(43 & 44 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1803	-	-	-	-	-	-	949,355	-	-
GROSS RECEIPT of IRISH REVENUE in 1803-4 available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1804, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	2,801,285	2	7			
Special Appropriated Duties, viz:									
Customs, &c.—to Lagan Navigation	-	-	-	970	16	11			
„ to Royal Exchange	-	-	-	1,464	16	7			
Coal and Card Duty—to Dublin Improvements	-	-	-	9,841	4	6			
Stamps—to King's Inns	-	-	-	1,384	12	4			
							13,661	10	4
Stamps	-	-	-	-	-	-	188,953	18	7
Post Office	-	-	-	-	-	-	82,377	3	5
Four Shilling Tax on Salaries, Pensions, &c. of Absentees	-	-	-	-	-	-	37	-	9
Miscellaneous, viz.:									
Casual Branches of the Hereditary Revenue	-	-	-	2,126	11	8			
Fees, &c., of Public Offices	-	-	-	39,539	8	9			
Gain by Exchange on remittances from Great Britain	-	-	-	57,530	14	11			
From the Bank of Ireland, for the purchase of the late Parliament House	-	-	-	36,923	1	7			
Lottery; one-third of Profits of Lottery 1803, received from Great Britain	-	-	-	117,444	8	11			
Received from Great Britain, in part of a Grant for the encouragement of Fisheries in the United Kingdom, to be appropriated to Ireland	£.	s.	d.						
„ to be applied to extend the									
Regium Donum	-	-	-	4,109	18	11			
							10,109	18	11
Imprest and other Money repaid:									
Public Coal Yards	-	-	-	3,623	1	6			
Rice, Corn, &c., sold for account of Government	-	-	-	4,775	5	10			
Loan Interest from Commissioners of Wide Streets	-	-	-	3,046	10	7			
Old Stores	-	-	-	26	15	9			
							11,471	13	8
							275,145	18	5
TOTAL GROSS INCOME	-	-	-	-	-	-			3,361,460 14
OTHER RECEIPTS, viz.:									
Repayment of Advances, by the Commissioners of the Navy in Great Britain, on account of Seamen's Wages advanced out of the Gross Revenues of Ireland	-	-	-	-	-	-			61,082 15
Raised by Loan in England, in full of 2,000,000 £., for the Service of Ireland, out of 12,000,000 £., Loan 1803, per 43 Geo. 3, c. 67	-	-	-	-	-	-	2,000,000	-	-
Raised by Loan Debentures in Ireland at 4½ per Cent., in further part of 200,000 £. (Irish), for Inland Navigations, per 29 Geo. 3, c. 33	-	-	-	369	4	7			
„ „ at 5½ per Cent., to complete 25,000 £. (Irish), for the Royal Canal, per 38 Geo. 3, c. 79	-	-	-	10,153	16	11			
TOTAL raised by LOAN in IRELAND	-	-	-				10,523	1	6
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	-	-	-	2,010,523	1	6
Raised by Issue of Exchequer Bills in Ireland	-	-	-	-	-	-	1,569,230	15	5
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-			3,579,753 16
							£.		7,951,652 6

to and Issues from the Exchequer, &c., in the Year ended 5th January 1804.

(The several Sums are converted into British Currency.)

(43 & 44 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:				Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£.	s.	d.	£.	s.	d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	717,262	10	-	603,794	5	8
Annuities for Lives and Terms of Years, including Bank Annuity, 16,730 l. 15 s. 5 d., including also Long Annuities funded in England - - -	13,000	-	-	111,407	1	9
Management of Funded Debt - - - - -	10,353	15	-	3,946	8	8
Interest of Exchequer Bills - - - - -	-	-	-	49,036	5	10
Discount for prompt Payment, and other Charges of Loans - - - - -	1,611	11	8	7,387	13	11
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	742,227	16	8	775,571	15	10
TOTAL						1,517,799 12 6
CIVIL GOVERNMENT, viz.:				£.	s.	d.
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	135,668	13	4			
Pensions - - - - -	97,591	11	8			
TOTAL Civil List - - - - -				233,260	5	-
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -	-	-	-	1,204	12	4
Lottery Expenses - - - - -	-	-	-	3,521	17	10
Relief of Loyalists, per 39 Geo. 3, c. 65 - - - - -	-	-	-	9,672	2	11
Compensations for Losses by the Union, per 40 Geo. 3, c. 34 - - - - -	-	-	-	367,970	8	8
Inland Navigations, per 29 Geo. 3, c. 33, 38 Geo. 3, c. 79, and 40 Geo. 3, c. 51 - - - - -	-	-	-	58,821	15	7
Voluntary Contributions received after 25th March 1799, and restored to the Contributors, per Irish Act, 40 Geo. 3, c. 60 - - - - -	-	-	-	115	7	8
Sinking Fund Expenses - - - - -	-	-	-	279	15	7
Permanent Grants out of the Consolidated Fund, viz.:						
Public Infirmaries - - - - -	2,976	18	5			
Public Coal Yards - - - - -	5,893	7	6			
Police Establishment - - - - -	14,532	16	1			
Inspector General of Prisons - - - - -	184	12	4			
Transportation of Felons - - - - -	519	-	10			
Fees on auditing Treasury Accounts - - - - -	1,804	5	7			
Imprest Office - - - - -	2,791	8	5			
Secret Service - - - - -	6,225	4	4			
Superannuations - - - - -	81,960	1	4			
Judges' Additional Salaries - - - - -	31,304	16	3			
Controverted Elections - - - - -	1,941	8	9			
Prisage - - - - -	7,613	-	1			
				157,746	19	11
Miscellaneous Civil Services out of Supplies—Annual Grants:						
Class 1. Public Works and Buildings - - - - -	40,153	16	11			
" 2. Salaries and Expenses of Public Departments - - - - -	30,753	13	8			
" 3. Law and Justice - - - - -	22,800	-	-			
" 4. Education, Science, and Art - - - - -	63,882	19	4			
" 6. Hospitals and Charities - - - - -	48,788	12	-			
" 7. Miscellaneous - - - - -	46,726	6	11			
				253,105	8	10
Payments out of Gross Revenue, viz.:						
Charges of Collection and Management (including 50 l. 1 s. 6 d. on Appro- priated Duties) - - - - -	406,814	15	9			
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	42,274	4	-			
Lighthouse, Quarantine, and other Expenses - - - - -	14,452	3	9			
				463,541	3	6
Payments out of Special Appropriated Funds:						
Linen - - - - -	1,447	19	10			
Lagan Navigation - - - - -	1,843	16	11			
Royal Exchange - - - - -	1,814	19	3			
Dublin Improvements - - - - -	9,676	13	5			
King's Inns - - - - -	2,483	1	6			
Fisheries - - - - -	654	4	6			
				17,920	15	5
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -						1,567,160 13 3
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:						
Army Services, including 44,362 l. 15 s. 6 d. out of Gross Revenue - - - - -	-	-	-	2,557,965	17	4
Ordnance Services - - - - -	-	-	-	205,908	4	1
Vote of Credit (Defence of the Kingdom) - - - - -	-	-	-	268,437	14	8
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -						3,032,311 16 1
TOTAL EXPENDITURE - - - - -						6,117,272 1 10
ADVANCES by way of Loan, viz.:						
to be repaid by Great Britain - - - - -	-	-	-	-	-	27,711 5 2
to pay off Loan Debentures - - - - -	-	-	-	369	4	7
" Exchequer Bills - - - - -	-	-	-	1,031,098	9	3
for Sinking Fund of Irish Debt funded in England - - - - -	241,046	3	8			
" " funded in Ireland - - - - -	235,099	8	11			
				476,145	12	7
TOTAL applied to REDUCTION of DEBT - - - - -						1,507,613 6 5
ADVANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1804 - - - - -						299,055 13 6
				£.		7,951,652 6 11

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(44 & 45 Geo. III.)

(The several Sums are converted into British Currency.)

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into and Issues from the Exchequer, &c., in the Year ended 5th January 1805.

(The several Sums are converted into British Currency.)

(44 & 45 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz:	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	943,462 10 -	604,334 7 11	1,547,796 17 11
Annuities for Lives and Terms of Years, including Bank Annuity (25,096 l. 3 s. 3 d.), including also Long Annuities funded in England - -	16,208 6 8	119,701 17 2	135,910 3 10
Management of Funded Debt - - - - -	13,572 - 4	5,071 19 5	18,643 19 9
Interest of Exchequer Bills - - - - -	- - - - -	87,844 7 8	87,844 7 8
Discount for prompt Payment and other Charges of Loans - - - - -	3,626 1 3	24,075 7 -	27,701 8 3
	976,868 18 3	841,027 19 2	1,817,896 17 5
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	£. s. d. 149,998 4 5	£. s. d.	
Pensions - - - - -	118,369 10 7		
TOTAL Civil List - - - - -		268,367 15 -	
Lottery Prizes (arrears on Lotteries prior to 1802) - - - - -	- - - - -	823 7 8	
Expenses - - - - -	- - - - -	3,658 2 5	
Relief of Loyalists, per 39 Geo. 3, c. 65 - - - - -	- - - - -	7,733 13 10	
Compensations for Losses by the Union; per 40 Geo. 3, c. 34 - - - - -	- - - - -	30,882 16 -	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	- - - - -	39,195 6 6	
Sinking Fund Expenses - - - - -	- - - - -	519 19 5	
Permanent Grants out of the Consolidated Fund:			
Public Infirmaries - - - - -	3,530 15 5		
Public Coal Yards - - - - -	2,863 12 8		
Police Establishment - - - - -	15,900 17 8		
Inspector General of Prisons - - - - -	184 12 4		
Transportation of Felons - - - - -	4,010 1 8		
Fees on auditing Treasury Accounts - - - - -	1,583 19 7		
Imprest Office - - - - -	2,215 7 8		
Secret Service - - - - -	6,661 7 6		
Superannuations - - - - -	86,643 19 6		
Judges' Additional Salaries - - - - -	28,206 3 4		
Commission of Inquiry - - - - -	646 3 1		
		152,447 - 5	
Miscellaneous Civil Services out of Supplies—Annual Grants:			
Class 1. Public Works and Buildings - - - - -	42,923 1 6		
" 2. Salaries and Expenses of Public Departments - - - - -	30,015 4 5		
" 3. Law and Justice - - - - -	27,680 8 3		
" 4. Education, Science, and Art - - - - -	62,923 8 7		
" 6. Hospitals and Charities - - - - -	53,253 19 5		
" 7. Miscellaneous - - - - -	3,945 17 3		
		220,741 19 5	
Payments out of Gross Revenue, viz:			
Charges of Collection and Management (including 74 l. 0 s. 4 d. on Appropriated Duties) - - - - -	414,623 4 2		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	25,090 3 11		
Lighthouse, Quarantine, and other Expenses - - - - -	14,381 4 2		
		454,094 12 3	
Payments out of Special Appropriated Funds:			
Linen - - - - -	633 10 5		
Lagan Navigation - - - - -	920 15 4		
Royal Exchange - - - - -	1,165 11 2		
Dublin Improvements - - - - -	7,986 - 2		
Regium Donum - - - - -	12,006 15 1		
Fish Bounties - - - - -	86 5 -		
		22,798 17 2	
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -	- - - - -		1,201,263 10 1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:			
Army Services (including 46,286 l. 18 s. 1 d. out of Gross Revenue) - - -	- - - - -	3,690,587 18 5	
Ordnance - - - - -	- - - - -	360,230 15 5	
Vote of Credit—Defence of the Kingdom - - - - -	- - - - -	178,119 4 7	
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -	- - - - -		4,237,937 18 5
TOTAL EXPENDITURE - - - - -	- - - - -	- - - - -	7,257,098 5 11
ADVANCES by way of Loan, viz.: Seamen's Wages, (out of Gross Revenue) to be repaid by Great Britain - - - - -			
Issued to pay off Loan Debentures - - - - -	- - - - -	- - - - -	23,705 4 3
" " Exchequer Bills - - - - -	- - - - -	1,569,415 7 8	
" for Sinking Fund of Irish Debt funded in England - - - - -	298,309 19 -		
" " " funded in Ireland - - - - -	317,224 14 4		
TOTAL applied to REDUCTION of DEBT - - - - -	- - - - -	615,534 13 4	2,184,950 1 -
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1805 - - - - -	- - - - -	- - - - -	250,837 17 -
		£.	9,742,591 8 2

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(45 & 46 Geo. III.)

(The several Sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1805 - - - - -	- - -	- - -	256,837 17 -
GROSS RECEIPT of IRISH REVENUE in 1805-6, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1806, viz.:			
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise - - - - -	- - -	3,055,979 5 6	-
Special Appropriated Duties, viz.:			
Customs, &c.—to Linen Manufacture - - - - -	269 10 5		
" to Lagan Navigation - - - - -	71 4 5		
" to Royal Exchange - - - - -	1,317 12 -		
Coal and Card Duty—to Dublin Improvements - - - - -	10,072 4 2		
		11,730 11 -	
Stamps - - - - -	- - -	444,604 15 -	
Post Office - - - - -	- - -	124,487 9 5	
Miscellaneous, viz.:			
Casual Branches of the Hereditary Revenue - - - - -	3,285 19 3		
Fees, &c., of Public Offices - - - - -	30,218 7 11		
Gain by Exchange on remittances from Great Britain - - - - -	47,437 9 7		
Lottery—Received from Great Britain, to complete 144,875 £., being one-third of Profits of Lottery 1804 - - - - -	105,875 - -		
Ditto—In part of one-third of Profits of Lottery 1805 - - - - -	59,479 3 4		
		165,354 3 4	
Imprest and other Money Repaid, viz.:			
Militia Repayments by Counties - - - - -	7,975 1 6		
Public Coal Yards - - - - -	230 15 5		
From the Bank of Ireland, to pay Compensations to Public Officers, for the period from 24th June 1796 to 24th June 1805, in consequence of the transfer of the Money of Suitors to the Bank, per 36 Geo. 3, c. 1 - - - - -	10,338 9 3		
Loan Interest from Commissioners of Wide Streets - - - - -	2,077 7 1		
		20,621 13 3	
		266,917 13 4	
TOTAL GROSS INCOME - - - - -	- - -		3,903,719 14 3
OTHER RECEIPTS, viz.:			
Repayment of Advances by the Commissioners of the Navy in Great Britain, on account of Seamen's Wages advanced out of the Gross Revenues of Ireland - - - - -	- - -	39,798 9 -	
" " by the Commissioners of Wide Streets, the amount of Treasury Bills attached to a Loan made for them pursuant to 40 Geo. 3, c. 61 - - - - -	- - -	5,560 - -	
			45,358 9 -
Raised by Loan in England, to complete 4,500,000 £., for the Service of Ireland, per 44 Geo. 3, c. 47 - - - - -	- - -	798,729 11 1	
" in full of 2,500,000 £. for the Service of Ireland, out of 22,500,000 £., Loan 1805, per 45 Geo. 3, c. 12 - - - - -	- - -	2,500,000 - -	
" in part of 1,500,000 £., Loan 1805, for the Service of Ireland, per 45 Geo. 3, c. 40 - - - - -	- - -	1,322,455 13 9	
TOTAL raised by LOAN in ENGLAND - - - - -	- - -	4,561,185 4 10	
" " in IRELAND - - - - -	- - -	- - -	
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	- - -		4,561,185 4 10
		£.	8,767,101 5 1

into and Issues from the Exchequer, &c., in the Year ended 5th January 1806.

(The several Sums are converted into British Currency.)

(45 & 46 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:		Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -		1,157,470 10 -	588,243 7 1	1,745,713 17 1
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities funded in England - - -		38,595 16 8	116,522 11 -	155,118 7 8
Management of Funded Debt - - - - -		16,841 11 5	5,902 5 11	22,743 17 4
Interest of Exchequer Bills - - - - -		- - -	28,501 10 11	28,501 10 11
Discount for prompt Payment and other Charges of Loans - - - - -		3,223 3 4	23,448 - 2	26,671 3 6
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -		1,216,131 1 5	762,617 15 1	1,978,748 16 6
CIVIL GOVERNMENT, viz.:		£. s. d.	£. s. d.	
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -		145,029 11 1		
Pensions - - - - -		89,459 13 -		
TOTAL Civil List - - - - -			234,489 4 1	
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -		- - -	557 10 9	
" Expenses - - - - -		- - -	424 10 7	
Relief of Loyalists, per 39 Geo. 3, c. 65 - - - - -		- - -	484 8 -	
Compensations for Losses by the Union, per 40 Geo. 3, c. 34 - - -		- - -	4,617 16 8	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -		- - -	40,078 16 -	
Lighthouse at Clue Bay, per 37 Geo. 3, c. 4 - - - - -		- - -	618 11 2	
Sinking Fund Expenses - - - - -		- - -	368 11 3	
Permanent Grants out of the Consolidated Fund:				
Public Infirmaries - - - - -		3,046 3 1		
Public Coal Yards - - - - -		1,626 10 4		
Police Establishment - - - - -		14,110 19 10		
Inspector General of Prisons - - - - -		149 12 1		
Transportation of Felons - - - - -		8,050 15 -		
Fees on Auditing Treasury Accounts - - - - -		1,711 19 5		
Imprest Office - - - - -		2,527 5 5		
Secret Service - - - - -		5,233 18 9		
Superannuations - - - - -		90,460 1 2		
Judges' Additional Salaries - - - - -		24,596 10 6		
Commission of Inquiry - - - - -		1,107 13 10		
			152,621 9 5	
Miscellaneous Civil Services out of Supplies—Annual Grants, viz.:				
Class 1. Public Works and Buildings - - - - -		53,432 1 3		
" 2. Salaries and Expenses of Public Departments - - - - -		30,015 4 5		
" 3. Law and Justice - - - - -		25,111 10 6		
" 4. Education, Science, and Art - - - - -		68,503 19 2		
" 6. Hospitals and Charities - - - - -		69,985 18 10		
" 7. Miscellaneous - - - - -		1,082 1 10		
			246,110 16 -	
Payments out of Gross Revenue, viz.:				
Charges of Collection and Management (including 71 l. 4 s. 4 d. for Appropriated Duties) - - - - -		409,225 6 10		
Compensations to Revenue Collectors in lieu of Fees - - - - -		9,007 7 8		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -		29,983 1 10		
Lighthouse, Quarantine and other Expenses - - - - -		13,064 4 1		
Loss in the Post Office on Sale of Depreciated Silver - - - - -		7,586 6 7		
			468,866 7 -	
Payments out of Special Appropriated Funds:				
Royal Exchange - - - - -		1,196 12 9		
Dublin Improvements - - - - -		12,267 2 8		
Regium Donum (received from Great Britain) - - - - -		323 1 6		
Fish Bounties - - - - -		3,551 6 2		
			17,338 3 1	
TOTAL CIVIL GOVERNMENT OF IRELAND - - - - -				1,166,576 4 -
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:				
Army Services (including 51,724 l. 2 s. out of Gross Revenue) - - -		- - -	3,087,284 12 4	
Ordnance Services - - - - -		- - -	600,000 - -	
Vote of Credit—Defence of the Kingdom - - - - -		- - -	196,137 8 3	
TOTAL MILITARY EXPENDITURE OF IRELAND - - - - -				3,883,422 - 7
TOTAL EXPENDITURE - - - - -				7,028,747 1 1
ADVANCES by way of Loan, viz., Seamen's Wages, (out of Gross Revenue) to be repaid by Great Britain - - - - -				32,699 15 9
Issued to pay off Loan Debentures - - - - -			46 3 1	
" Exchequer Bills - - - - -			750,184 12 4	
" for Sinking Fund of Irish Debt funded in England - - - - -		376,439 9 -		
" " " funded in Ireland - - - - -		322,198 2 1		
			698,637 11 1	
TOTAL applied to REDUCTION of DEBT - - - - -				1,448,868 6 6
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1806 - - - - -				256,780 1 9
			£.	8,767,101 5 1

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(46 & 47 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1806	-	-	-	-	-	-	256,786	1	9
GROSS RECEIPT of IRISH REVENUE in 1806-7, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1807, viz.:									
Customs and Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	3,481,502	7	6			
Special Appropriated Duties, viz.:									
Customs, &c.—to Linen Manufacture	-	-	-	507	13	10			
" to Lagan Navigation	-	-	-	3,372	6	3			
" to Royal Exchange	-	-	-	1,161	4	7			
Coal and Card Duty—to Dublin Improvements	-	-	-	9,897	13	6			
Stamps—to King's Inns	-	-	-	5,192	9	2			
							20,131	7	4
Stamps	-	-	-				513,394	6	8
Post Office	-	-	-				116,526	-	5
Miscellaneous, viz.:									
Casual Branches of the Hereditary Revenue	-	-	-	4,202	16	11			
Fees, &c., of Public Offices	-	-	-	28,306	16	11			
From Great Britain, Proportion due to Ireland, 2-17ths of the Sum granted by his Majesty out of the produce of Spanish Prizes	-	-	-	117,647	-	-			
Gain by Exchange on remittances from Great Britain	-	-	-	119	16	7			
Gain on the Silver Coinage of Ireland	-	-	-	10,073	14	9			
Lottery—Received from Great Britain, to complete one-third of Profits of Lottery 1805	-	-	-	134,062	10	-			
Ditto—In part of one-third of Profits of Lottery 1806	-	-	-	44,000	-	-			
				178,062	10	-			
Imprest and other Money repaid, viz.:									
Public Coal Yards	-	-	-	1,384	12	4			
Rice, Corn, &c., sold for account of Government	-	-	-	216	15	-			
From the Bank of Ireland, to pay Compensations to Public Officers, Year to 24 June 1806, in consequence of the Transfer of the Moneys of Suitors to the Bank, per 36 Geo 3, c. 1	-	-	-	2,067	13	10			
Fines levied on Parishes for deficiencies of Men for Army of Reserve, per 44 Geo. 3, c. 74	-	-	-	2,252	9	2			
Militia, Repayments by Counties, &c.	-	-	-	3,932	1	3			
Loan Interest from Grand Canal Company	-	-	-	7,892	6	2			
Loan from Commissioners of Wide Streets	-	-	-	1,799	7	1			
Other Moneys repaid	-	-	-	25,981	16	1			
				45,526	17	11			
							389,939	13	1
TOTAL GROSS INCOME	-	-	-	-	-	-	4,515,433	15	-
OTHER RECEIPTS, viz.:									
Repayment of Advances, by the Commissioners of the Navy in Great Britain, on account of Seamen's Wages advanced out of the Gross Revenues of Ireland	-	-	-				35,965	10	9
" " by Grand Canal Company, in part of 30,000 L., issued as a Loan to them, per 38 Geo. 3, c. 79	-	-	-				8,257	7	7
									44,222 18 4
Raised by Loan in England, to complete 1,500,000 L., per 45 Geo. 3, c. 40	-	-	-				177,544	6	4
" in full of 2,000,000 L., for the Service of Ireland, out of 20,000,000 L. Loan 1806, per 46 Geo. 3, c. 33	-	-	-				2,000,000	-	-
TOTAL raised by LOAN in ENGLAND	-	-	-				2,177,544	6	4
Raised in Ireland, in full of amount authorised by Act 46 Geo. 3, c. 47	1,846,153	17	-						
TOTAL raised by LOAN in IRELAND							1,846,153	17	-
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-						4,023,698 3 4
							£.	8,840,140	18 5

into and Issues from the Exchequer, &c., in the Year ended 5th January 1807.

(The several Sums are converted into British Currency.)

(46 & 47 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.		Funded in Ireland.		TOTAL.	
	£.	s. d.	£.	s. d.	£.	s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - -	1,219,691	11 10	662,312	- 11	1,882,003	12 9
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities funded in England -	106,320	16 8	113,001	4 10	219,322	1 6
Management of Funded Debt - - - - -	16,931	12 10	8,034	7 2	24,966	- -
Interest of Exchequer Bills - - - - -	-	-	2,775	4 5	2,775	4 5
Discount for prompt payment and other Charges of Loans - - - -	-	-	44,018	19 5	44,018	19 5
	1,342,944	1 4	830,141	16 9	2,173,085	18 1
CIVIL GOVERNMENT, viz.:						
Salaries, &c., of State Officers, Law and other Civil Officers and Incidental Expenses - - - - -	£.	s. d.	£.	s. d.		
Pensions - - - - -	123,688	7 5				
	86,077	13 4				
Lottery Prizes (arrears on Lotteries prior to 1802) - - - - -			209,766	- 9		
" Expenses - - - - -			141	4 8		
Compensations for Losses by the Union, per 40 Geo. 3, c. 34 - - -			535	9 6		
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -			794	12 4		
Lighthouse at Clue Bay, per 37 Geo. 3, c. 4 - - - - -			68,956	11 11		
Sinking Fund Expenses - - - - -			1,351	15 8		
			202	9 1		
Permanent Grants out of the Consolidated Fund, viz.:						
Public Infirmaries - - - - -	3,184	12 4				
Public Coal Yards - - - - -	3,122	5 6				
Police Establishment - - - - -	14,700	12 11				
Inspector General of Prisons - - - - -	184	12 4				
Transportation of Felons - - - - -	595	- 3				
Fees on auditing Treasury Accounts - - - - -	2,445	13 6				
Imprest Office - - - - -	2,400	- -				
Secret Service - - - - -	6,185	11 4				
Superannuations, &c. - - - - -	108,177	4 7				
Judges' Additional Salaries - - - - -	27,157	11 5				
Commission of Inquiry - - - - -	2,040	12 6				
			170,193	16 8		
Miscellaneous Civil Services out of Supplies—Annual Grants:						
Class 1. Public Works and Buildings - - - - -	43,107	13 11				
" 2. Salaries and Supplies of Public Departments - - - -	33,834	11 11				
" 3. Law and Justice - - - - -	24,691	14 9				
" 4. Education, Science, and Art - - - - -	69,249	15 7				
" 6. Hospitals and Charities - - - - -	73,447	17 9				
" 7. Miscellaneous - - - - -	2,214	4 9				
			246,545	18 8		
Payments out of Gross Revenue, viz.:						
Charges of Collection and Management (including 91 l. 5 s. 7 d. on Appropriated Duties) - - - - -	420,694	4 -				
Compensations to Revenue Collectors in lieu of Fees - - - -	6,327	7 9				
Bounties on Exports or Imports of Corn, Linen, Fish, &c. (including Incidental Expenses) - - - - -	55,499	2 11				
Lighthouse, Quarantine, and other Expenses - - - - -	14,758	8 8				
			497,279	3 4		
Payments out of Special Appropriated Funds:						
Lagan Navigation - - - - -	4,665	12 11				
Royal Exchange - - - - -	1,634	5 9				
Dublin Improvements - - - - -	9,980	15 1				
King's Inns - - - - -	6,577	1 6				
			22,857	15 3		
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -					1,218,624	17 10
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:						
Army Services (including 60,024 l. 7 s. 1 d. out of Gross Revenue) - -			3,004,993	8 -		
Ordnance Services - - - - -			810,207	13 10		
Vote of Credit—Defence of the Kingdom - - - - -			7,298	9 11		
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -					3,822,499	11 9
TOTAL EXPENDITURE - - - - -					7,214,210	7 8
ADVANCES by way of Loan:						
Seamen's Wages (out of Gross Revenue), to be repaid by Great Britain -			35,157	8 6		
Commissioners for Paving the Streets of Dublin - - - - -			14,131	12 9		
					49,289	1 3
Issued to repay Great Britain the Loan advanced in 1802, per 42 Geo. 3, c. 104, for payment of Prizes of Irish Lotteries 1801 - - - - -					276,000	- -
" to pay off Exchequer Bills - - - - -			28,200	- -		
" for Sinking Fund of Irish Debt funded in England - - - - -	408,718	19 -				
" " " funded in Ireland - - - - -	385,093	14 -				
			793,812	13 -		
TOTAL applied to REDUCTION of DEBT - - - - -					822,012	13 -
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1807 - - - - -					478,623	16 6
			£.		8,840,140	18 5

GROSS PUBLIC INCOME and EXPENDITURE of Ireland, and of other Receipts
(47 & 48 Geo. III.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1807	-	-	-	-	-	-	478,628	16	6
GROSS RECEIPT of IRISH REVENUE in 1807-8 available for Public Expenditure, after deducting drawbacks, repayments, &c., and balances and bills outstanding on 5th January 1808, viz.:									
Customs	-	-	-	2,109,340	17	5			
Excise, including Quit Rents, and other Revenue of Crown Lands and Taxes under the management of Excise	-	-	-	1,968,124	19	2			
Special Appropriated Duties, viz.:									
Customs—to Linen Manufacture	1,611	9	7						
„ to Royal Exchange	1,417	14	2						
Excise -- to Lagan Navigation	1,404	2	1						
Coal and Card Duty—to Dublin Improvements	9,439	9	9						
Stamps—to King's Inns	1,026	-	-						
Stamps	-	-	-	14,898	15	7			
Post Office	-	-	-	553,083	19	5			
				133,953	16	7			
Miscellaneous, viz.:									
Casual Branches of the Hereditary Revenue	3,991	17	10						
Fees, &c., of Public Offices	29,835	7	10						
Gain by Exchange on remittances from Great Britain	14,744	15	9						
From the Bank of Ireland, to pay Compensations to Public Officers, year to 24th June 1807, in consequence of the transfer of the Moneys of Sutors to the Bank	2,067	13	10						
Lottery: Received from Great Britain, to complete									
„ one-third of profits of Lottery 1806	£. 156,437	10	-						
„ Ditto, in part of profits of Lottery 1807	51,166	13	4						
				207,604	3	4			
Imprest and other Money repaid, viz.:									
Public Coal Yards	£. 415	7	8						
Loan Interest from the Commissioners of Wide Streets	1,799	7	1						
Militia Repayments by Counties	930	2	9						
Fines levied on Parishes for deficiencies of Men for the Army of Reserve, per 44 Geo. 3, c. 74	4,338	10	7						
Other Moneys repaid	26,927	12	5						
				34,411	-	6			
							292,654	19	1
TOTAL GROSS INCOME	-	-	-	-	-	-	5,072,057	7	3
OTHER RECEIPTS, viz.:									
Repayment of Advances:—Commissioners of the Navy, Great Britain, on account of Seamen's Wages advanced out of Gross Revenue in Ireland	-	-	-	36,423	16	4			
„ „ Commissioners for paving the streets of Dublin, Advance made in 1806	-	-	-	14,131	12	10			
							50,555	9	2
Raised by Loan in England, in full of 2,000,000 £, for the service of Ireland, out of 14,200,000 £, Loan 1807, per 47 Geo. 3, Sess. 1, c. 28	-	-	-	2,000,000	-	-			
„ in part of 1,500,000 £, Loan 1807, for the service of Ireland, per 47 Geo. 3, Sess. 1, c. 46	-	-	-	699,766	13	7			
TOTAL raised by LOAN in ENGLAND	-	-	-	2,699,766	13	7			
Raised by Loan Debentures in Ireland, at 4 £. per cent., to discharge debts for paying the streets of Dublin, per 47 Geo. 3, c. 109	48,923	1	6						
TOTAL raised by LOAN in IRELAND	-	-	-	48,923	1	6			
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	2,748,689	15	1			
Raised by Issue of Exchequer Bills in Ireland	-	-	-	369,230	15	5			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				3,117,920	10	0
							£.	8,719,162	3

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1808	-	-	-	-	-	-	280,112	10
GROSS RECEIPT of IRISH REVENUE in 1808-9, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1809, viz.:								
Customs	-	-	-	2,351,260	5	7		
Excise, including Quit Rents, and other Revenue of Crown Lands and Taxes under the Management of Excise	-	-	-	2,005,685	7	5		
Special Appropriated Duties, viz.:								
Customs—to Linen Manufacture	-	-	-	740	1	8		
„ to Royal Exchange	-	-	-	1,602	4	2		
Excise—to Lagan Navigation	-	-	-	2,490	14	6		
Coal and Card Duty—to Dublin Improvements	-	-	-	10,752	1	11		
Stamps—to King's Inns	-	-	-	1,442	-	-		
							17,027	2 3
Stamps	-	-	-	592,367	5	8		
Post Office	-	-	-	138,842	1	8		
Miscellaneous, viz.:								
Casual Branches of the Hereditary Revenue	-	-	-	3,617	13	6		
Fees, &c. of Public Offices	-	-	-	28,968	7	1		
Gain by Exchange on remittances from Great Britain	-	-	-	2,932	12	11		
„ on Silver Coinage	-	-	-	11,582	16	-		
From the Bank of Ireland, to pay Compensations of Public Officers, year to 24th June 1808, in consequence of the Transfer of the Moneys of Suitors to the Bank, per 36 Geo. 3, c. 1	-	-	-	2,067	13	10		
Lottery—Received from Great Britain, to complete one-third of Profits of Lottery 1807	-	-	-	114,166	13	4		
				163,335	16	8		
Imprest and other Moneys repaid, viz.:	£.	s.	d.					
Public Coal Yards	-	-	-	2,381	4	1		
Loan Interest from the Commissioners of Wide Streets	1,799	7	1					
Fines levied on Parishes for deficiencies in Army of Reserve, per 44 Geo. 3, c. 74	-	-	-	3,027	13	10		
Other Moneys repaid	-	-	-	7,677	9	9		
				14,885	14	9		
							178,221	11 5
TOTAL GROSS INCOME	-	-	-	-	-	-	5,283,403	14
OTHER RECEIPTS, viz.:								
Repayment of Advances:								
Commissioners of the Navy in Great Britain, on account of Seamen's Wages, advanced out of the Gross Revenue of Ireland	-	-	-	36,930	14	-		
Grand Canal Company, in further part of 30,000 £., amount issued as a Loan to them, per Act 38 Geo. 3, c. 79	-	-	-	13,622	14	-		
							50,553	8
Raised by Loan in England, to complete 1,500,000 £., per 47 Geo. 3, Sess. 1, c. 46	-	-	-	800,233	6	5		
„ in part of 2,500,000 £., for the service of Ireland, out of 10,500,000 £., Loan 1808, per 48 Geo. 3, c. 76	-	-	-	2,328,746	7	9		
TOTAL raised by LOAN in ENGLAND	-	-	-	3,128,979	14	2		
Raised by Loan in Ireland, in full of the amount authorised by Act 48 Geo. 3, c. 83	-	-	-	692,307	13	11		
„ by Loan from the Bank of Ireland, at 5 l. per cent., per 48 Geo. 3, c. 103	-	-	-	1,153,846	3	-		
TOTAL raised by LOAN in IRELAND	-	-	-	1,846,153	16	11		
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	4,975,133	11	1		
Raised by Exchequer Bills in Ireland	-	-	-	500,000	-	-		
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-	5,475,133	11
							£.	11,089,203 3

into and Issues from the Exchequer, &c., in the Year ended 5th January 1809.

(The several Sums are converted into British Currency.)

(48 & 49 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	1,463,755 16 7	579,970 5 9	2,043,726 2 4
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities Funded in England -	91,208 6 8	110,820 14 1	202,029 - 9
Management of Funded Debt - - - - -	7,213 18 10	4,665 3 3	11,879 2 1
Interest of Exchequer Bills - - - - -	- - -	7,650 3 2	7,650 3 2
Discount for Prompt Payment and other Charges of Loans - - - - -	- - -	40,388 5 8	40,388 5 8
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -	1,562,178 2 1	743,494 11 11	2,305,672 14 -
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	133,182 15 9		
Pensions - - - - -	81,271 16 10		
TOTAL CIVIL LIST - - - - -		214,454 12 7	
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -		440 6 2	
Lottery Expenses - - - - -		295 3 -	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -		18,912 1 2	
Improving Howth Harbour, per 45 Geo. 3, c. 113 - - - - -		5,538 9 3	
Repayments, to Parishes, of Fines Levied for Deficiencies in their proportion of Men for the Army of Reserve, per 46 Geo. 3, c. 63 - - - - -		2,916 18 6	
Sinking Fund Expenses - - - - -		602 1 9	
Permanent Grants out of the Consolidated Fund:			
Public Infirmarys - - - - -	3,230 15 5		
Public Coal Yards - - - - -	2,850 10 11		
Police Establishment - - - - -	14,693 10 5		
Inspector General of Prisons - - - - -	184 12 4		
Transportation of Felons - - - - -	4,758 2 6		
Fees on Auditing Treasury Accounts - - - - -	2,419 - 7		
Imprest Office - - - - -	2,400 - -		
Secret Service - - - - -	8,088 16 4		
Superannuations, &c. - - - - -	103,796 5 1		
Judges' Additional Salaries, &c. - - - - -	27,981 11 1		
Controverted Elections - - - - -	720 3 3		
Commission of Inquiry - - - - -	936 18 5		
Board of Education - - - - -	276 18 6		
Miscellaneous Civil Services out of Supplies—Annual Grants, viz.:		172,337 4 10	
Class 1. Public Works and Buildings - - - - -	37,832 16 7		
„ 2. Salaries and Expenses of Public Departments - - - - -	43,806 5 -		
„ 3. Law and Justice - - - - -	24,865 19 7		
„ 4. Education, Science, and Art - - - - -	81,975 13 10		
„ 6. Hospitals and Charities - - - - -	93,091 5 10		
„ 7. Miscellaneous - - - - -	4,197 15 8		
Payments out of Gross Revenue, viz.:		285,769 16 6	
Charges of Collection and Management (including 90 l. 14 s. 6 d. on Ap- propriated Duties) - - - - -	597,037 4 9		
Compensations to Revenue Collectors in lieu of Fees - - - - -	643 10 1		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Inci- dental Expenses - - - - -	142,232 1 4		
Lighthouse, Quarantine, and other Expenses - - - - -	8,791 17 6		
Payments out of Special Appropriated Funds:		748,704 13 8	
Linen Manufacture - - - - -	1,094 6 9		
Royal Exchange - - - - -	1,260 16 2		
Lagan Navigation - - - - -	2,400 - -		
Dublin Improvements - - - - -	11,961 6 6		
King's Inns - - - - -	588 - -		
Fish Bounties (received from Great Britain) - - - - -	1,707 2 4		
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -		19,011 11 9	1,468,982 19 2
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:			
Army Services (including 95,096 l. 18 s. out of Gross Revenues) - - - - -		3,370,144 5 5	
Ordnance Services - - - - -		554,231 9 -	
Vote of Credit—Defence of the Kingdom - - - - -		386,058 16 6	
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -			4,310,434 10 11
TOTAL EXPENDITURE - - - - -			8,085,090 4 1
ADVANCES by way of Loan, out of Gross Revenue:			
Seamen's Wages, to be repaid by Great Britain - - - - -		56,617 18 6	
Army Half-pay, to be repaid by Great Britain - - - - -		652 19 2	
Issued to pay off Exchequer Bills - - - - -		369,230 15 5	57,270 17 8
„ for Sinking Fund of Irish Debt funded in England - - - - -	492,945 4 -		
„ „ „ funded in Ireland - - - - -	479,083 2 8		
TOTAL applied to REDUCTION of DEBT - - - - -		972,028 6 8	1,341,259 2 1
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1809 - - - - -			1,605,583 - -
		£.	11,089,203 3 10

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(49 & 50 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1809	-	-	-	-	-	-	1,605,583	-	-
GROSS RECEIPT of IRISH REVENUE in 1809-10, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1810, viz. :									
Customs	-	-	-	2,744,094	11	6			
Excise, including Quit Rents, and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	1,380,148	11	7			
Special Appropriated Duties, viz. :									
Customs—to Linen Manufacture	1,460	6	9						
„ to Royal Exchange	1,638	9	3						
Excise—to Lagan Navigation	145	11	2						
Coal and Card Duty—to Dublin Improvements	6,778	3	1						
Stamps—to King's Inns	1,022	-	-						
				11,044	10	3			
Stamps	-	-	-	636,870	14	3			
Post Office	-	-	-	139,212	16	11			
Miscellaneous, viz. :									
Casual Branches of the Hereditary Revenue	3,732	17	1						
Fees, &c., of Public Offices	28,369	6	9						
Gain by Exchange on remittances from Great Britain	2,619	17	8						
From the Bank of Ireland, to pay Compensations to Public Officers, year to 24th June 1809, in consequence of the transfer of the Moneys of Suitors to the Bank, per 36 Geo. 3, c. 1	2,067	13	10						
Lottery—One-third of profits of Lottery 1808, received from Great Britain	146,527	15	6						
	183,317	10	10						
Imprest and other Moneys repaid :	£.	s.	d.						
Public Coal Yards	2,123	1	6						
Loan Interest from the Commissioners of Wide Streets	1,799	7	1						
Other Moneys repaid	17,597	10	4						
	21,519	18	11				204,837	9	9
TOTAL GROSS INCOME									5,116,208 14 3
OTHER RECEIPTS, viz. :									
Repayment of Advances :									
Commissioners of Navy, Great Britain, on account of Seamen's Wages advanced out of Gross Revenue	-	-	-	43,136	1	6			
Paymaster General, Great Britain—Army Half Pay advanced out of ditto	-	-	-	1,101	2	9			
Grand Canal Company, to complete 30,000 £., amount issued as a Loan, per Act 38 Geo. 3, c. 79	-	-	-	5,812	4	8			
							50,049	8	11
Raised by Loan in England, to complete 2,500,000 £., per 48 Geo. 3, c. 76	-	-	-	171,253	12	3			
„ „ in part of 3,000,000 £., for the service of Ireland, out of 14,600,000 £., Loan 1809, per 49 Geo. 3, c. 71	-	-	-	2,608,979	7	-			
TOTAL raised by LOAN in ENGLAND	-	-	-	2,780,232	19	3			
Raised by Loan in Ireland, in full of the amount authorised by Act 49 Geo. 3, c. 78	1,153,846	3	1						
TOTAL raised by LOAN in IRELAND				1,153,846	3	1			
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	3,934,079	2	4			
Raised by Issue of Exchequer Bills in Ireland	-	-	-	500,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				4,434,079	2	4
							£.	11,205,920	5 6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1810.

(The several Sums are converted into British Currency.)

(49 & 50 Geo. III.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	1,614,890 3 8	641,074 13 9	2,255,964 17 5
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities Funded in England - -	92,607 5 10	106,290 7 3	198,897 13 1
Management of Funded Debt - - - - -	16,128 16 1	2,331 18 -	18,460 14 1
Interest of Exchequer Bills - - - - -	- - -	27,637 8 8	27,637 8 8
Discount for prompt Payment and other Charges of Loans - - - - -	2,000 - -	36,081 15 1	38,081 15 1
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	1,725,626 5 7	813,416 2 9	2,539,042 8 4
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	135,769 6 9		
Pensions - - - - -	80,954 10 10		
TOTAL CIVIL LIST - - - - -		216,723 17 7	
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -	- - -	40 12 4	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	- - -	51,885 5 7	
Sinking Fund Expenses - - - - -	- - -	479 7 6	
Permanent Grants out of the Consolidated Fund, viz.:			
Public Infirmaries - - - - -	4,523 1 6		
Public Coal Yards - - - - -	484 11 5		
Police Establishment - - - - -	14,811 4 10		
Inspector General of Prisons - - - - -	184 12 4		
Transportation of Felons - - - - -	2,875 14 2		
Fees on Auditing Treasury Accounts - - - - -	2,161 9 -		
Imprest Office - - - - -	2,400 - -		
Secret Service - - - - -	9,516 5 1		
Superannuations, &c. - - - - -	96,551 12 6		
Judges' Additional Salaries - - - - -	28,566 16 7		
Controverted Elections - - - - -	3,723 18 8		
Commissions of Inquiry - - - - -	4,416 18 6		
Board of Education - - - - -	276 18 6		
Miscellaneous Civil Services, out of Supplies—Annual Grants:		170,493 3 1	
Class 1. Public Works and Buildings - - - - -	47,273 18 9		
„ 2. Salaries and Expenses of Public Departments - - - - -	39,918 9 3		
„ 3. Law and Justice - - - - -	18,011 14 6		
„ 4. Education, Science, and Art - - - - -	82,043 1 6		
„ 6. Hospitals and Charities - - - - -	88,976 13 6		
„ 7. Miscellaneous - - - - -	16,483 18 1		
Payments out of Gross Revenue, viz.:		292,707 15 7	
Charges of Collection and Management (including 7 l. 1 s. 11 d. on Approp- riated Duties) - - - - -	727,678 5 11		
New Dock and Store Expenses - - - - -	10,307 8 5		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	98,180 12 6		
Lighthouse, Quarantine, and other Expenses - - - - -	8,867 - 3		
Payments out of Special Appropriated Funds:		845,033 7 1	
Linen Manufacture - - - - -	1,112 9 3		
Royal Exchange - - - - -	1,519 4 11		
Lagan Navigation - - - - -	138 9 3		
Dublin Improvements - - - - -	6,588 18 5		
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -		9,359 1 10	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:			
Army Services (including 85,847 l. 18 s. 6 d. out of Gross Revenue) - - -	- - -	3,320,979 4 4	
Ordnance Services - - - - -	- - -	627,876 19 -	
Vote of Credit—Defence of the Kingdom - - - - -	- - -	205,322 13 1	
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -			4,154,178 16 5
TOTAL EXPENDITURE - - - - -			8,279,943 15 4
ADVANCES by way of Loan:			
Seamen's Wages (out of Gross Revenue), to be repaid by Great Britain - -	- - -	48,464 2 3	
Army Half Pay - - - - - ditto - - - - -	- - -	1,763 17 5	
Board of First Fruits—Advances for Building Churches, &c., per 43 Geo. 3, c. 158; 48 Geo. 3, c. 65 - - - - -	- - -	22,673 1 6	
Issued to pay off Exchequer Bills - - - - -		500,000 - -	72,901 1 2
„ for Sinking Fund of Irish Debt funded in England - - - - -	534,810 - 1		
„ „ „ funded in Ireland - - - - -	552,974 2 1		
TOTAL applied to REDUCTION of DEBT - - - - -		1,087,784 2 2	1,587,784 2 2
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1810 - - - - -			1,265,291 6 10
		£.	11,205,920 5 6

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(50 & 51 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1810	-	-	-	-	-	-	1,265,291	6	10	
GROSS RECEIPTS of IRISH REVENUE in 1810-11, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1811, viz.:										
Customs	-	-	-	1,992,974	13	2				
Excise, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise	-	-	-	1,665,401	9	11				
Special Appropriated Duties, viz.:										
Customs—to Linen Manufacture	-	-	-	957	-	9				
„ to Royal Exchange	-	-	-	1,577	17	8				
Excise—to Lagan Navigation	-	-	-	2,699	3	4				
Coal and Card Duty—to Dublin Improvements	-	-	-	10,071	11	1				
Stamps—to King's Inns	-	-	-	2,666	-	-				
							17,971	12	10	
Stamps	-	-	-	622,321	6	9				
Post Office	-	-	-	170,720	9	10				
Miscellaneous, viz.:										
Casual Branches of the Hereditary Revenue	-	-	-	3,277	17	10				
Fees, &c., of Public Offices	-	-	-	29,065	17	4				
Gain by Exchange on remittances from Great Britain	-	-	-	3,128	7	7				
„ Silver Coinage	-	-	-	76	14	4				
Lottery—One-third of profits of Lottery 1809, received from Great Britain	-	-	-	174,416	13	3				
From the Bank of Ireland, to pay Compensations to Public Officers, year to 24th June 1810, in consequence of the transfer of the Moneys of Suitors to the Bank, per 36 Geo. 3, c. 1	-	-	-	2,067	13	10				
				212,033	4	2				
Imprest and other Moneys repaid:	£.	s.	d.							
Public Coal Yards	-	-	-	1,624	12	4				
Militia Repayments by Counties	-	-	-	25,074	13	7				
Loan Interest from the Commissioners of Wide Streets	-	-	-	1,799	7	1				
Fines Levied on Parishes for deficiencies of Men for the Army of Reserve, per 44 Geo. 3, c. 74	-	-	-	2,746	10	10				
Other Moneys repaid	-	-	-	1,207	8	10				
				32,452	12	8				
							244,485	16	10	
TOTAL GROSS INCOME	-	-	-	-	-	-	4,713,875	9	4	
OTHER RECEIPTS, viz.:										
Repayment of Advances:										
Commissioners of the Navy, Great Britain, on account of Seamen's Wages advanced out of the Gross Revenue of Ireland	-	-	-	44,363	17	11				
Paymaster General, Great Britain, on Account of Army Half Pay, ditto	-	-	-	2,539	6	11				
							46,903	4	10	
Raised by Loan in England, to complete 3,000,000 £., per 49 Geo. 3, c. 71	-	-	-	391,020	12	11				
„ in part of 4,000,000 £., for the service of Ireland, out of 12,000,000 £., Loan 1810, per Act 50 Geo. 3, c. 45	-	-	-	3,521,926	9	4				
„ in part of 1,400,000 £., Loan 1810, for the service of Ireland, per 50 Geo. 3, c. 68	-	-	-	1,300,000	-	-				
TOTAL raised by LOAN in ENGLAND	-	-	-	5,212,947	2	3				
Raised by Loan Debentures in Ireland, at 5 £. per cent., per 45 Geo. 3, c. 43	-	-	-	5,721	4	8				
TOTAL raised by LOAN in IRELAND	-	-	-	5,721	4	8				
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	-	-	-	5,218,668	6	11	
							£.	11,244,738	7	11

and Issues from the Exchequer, &c., in the Year ended 5th January 1811.

(The several Sums are converted into British Currency.)

(50 & 51 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.		Funded in Ireland.		TOTAL.	
	£.	s. d.	£.	s. d.	£.	s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	1,737,934	6 10	615,610	- -	2,353,544	6 10
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities Funded in England - - - - -	109,684	7 5	84,803	18 7	194,488	6 -
Management of Funded Debt - - - - -	14,781	7 10	2,249	9 4	17,030	17 2
Interest of Exchequer Bills - - - - -	- - -	- -	29,647	19 9	29,647	19 9
Discount for prompt Payment and other Charges of Loans - - - - -	2,400	- -	17,160	16 11	19,560	16 11
	1,864,800	2 1	749,472	4 7	2,614,272	6 8
CIVIL GOVERNMENT, viz.:						
Salaries, &c., of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	136,451	3 11				
Pensions - - - - -	78,497	2 10				
TOTAL CIVIL LIST - - - - -			214,948	6 9		
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -	- - -	- -	82	3 1		
„ Expenses - - - - -	- - -	- -	575	2 7		
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	- - -	- -	32,464	10 11		
Premiums on raising Flax Seed in Ireland, per 49 Geo. 3, c. 29 - - - - -	- - -	- -	20,000	- -		
Repayments to Parishes of Fines levied for deficiencies in their proportion of Men for the Army of Reserve, per 46 Geo. 3, c. 63 - - - - -	- - -	- -	960	- -		
Sinking Fund Expenses - - - - -	- - -	- -	611	19 1		
Permanent Payments out of the Consolidated Fund, viz.:						
Public Infirmaries - - - - -	3,000	- -				
Public Coal Yards - - - - -	4,492	2 7				
Police Establishment - - - - -	14,042	12 6				
Inspector General of Prisons - - - - -	2,574	18 6				
Transportation of Felons - - - - -	5,445	7 7				
Fees on Auditing Treasury Accounts - - - - -	983	19 7				
Imprest Office - - - - -	2,428	10 11				
Secret Service - - - - -	8,564	12 7				
Superannuations - - - - -	93,008	2 9				
Judges' Additional Salaries - - - - -	36,551	5 3				
Commissions of Inquiry - - - - -	3,600	- -				
Board of Education - - - - -	276	18 6				
Miscellaneous Civil Services out of Supplies—Annual Grants:			174,968	10 9		
Class 1. Public Works and Buildings - - - - -	59,744	- 5				
„ 2. Salaries and Expenses of Public Departments - - - - -	38,633	19 9				
„ 3. Law and Justice - - - - -	21,497	15 8				
„ 4. Education, Science, and Art - - - - -	87,546	9 3				
„ 6. Hospitals and Charities - - - - -	165,859	5 10				
„ 7. Miscellaneous - - - - -	18,460	3 3				
Payments out of Gross Revenue, viz.:			391,741	14 2		
Charges of Collection and Management, including 160 l. 14 s. 1 d. on Appropriated Duties - - - - -	810,167	6 10				
New Dock and Store Expenses - - - - -	93,026	5 9				
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	65,926	- -				
Lighthouse, Quarantine, and other Expenses - - - - -	9,342	7 11				
Payments out of Special Appropriated Funds:			978,462	- 6		
Linen Manufacture - - - - -	1,409	4 1				
Royal Exchange - - - - -	1,774	19 2				
Lagan Navigation - - - - -	2,538	9 3				
Improving Dublin - - - - -	10,225	6 1				
King's Inns - - - - -	4,188	- -				
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -			20,135	18 7		
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:					1,834,950	6 5
Army Services (including 121,643 l. 3 s. out of Gross Revenue) - - - - -	- - -	- -	2,843,142	17 7		
Ordnance Services - - - - -	- - -	- -	484,989	2 6		
Vote of Credit—Defence of the Kingdom - - - - -	- - -	- -	156,742	12 -		
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -					3,484,874	12 1
Paid to the British Exchequer, on account of the Contribution due by Ireland to the Joint Expenditure of the United Kingdom - - - - -	- - -	- -	- - -	- -	1,270,000	- -
TOTAL EXPENDITURE - - - - -					9,204,097	5 2
ADVANCES by way of Loan:						
Seamen's Wages (out of Gross Revenue), to be repaid by Great Britain - - - - -	- - -	- -	52,446	18 -		
Army Half Pay - ditto - ditto - ditto - - - - -	- - -	- -	2,548	6 2		
Board of First Fruits—for Building Churches, &c., per 48 Geo. 3, c. 65 - - - - -	- - -	- -	31,337	14 11		
Improving Post Roads, per 45 Geo. 3, c. 43 - - - - -	- - -	- -	24,001	2 8		
Issued to pay off Exchequer Bills - - - - -	- - -	- -	500,000	- -	110,334	1 9
„ for Sinking Fund of Irish Debt funded in England - - - - -	583,670	8 8				
„ „ „ funded in Ireland - - - - -	603,539	9 9				
TOTAL applied to REDUCTION of DEBT - - - - -			1,187,209	18 5		
BALANCES in the Irish Exchequer, including Special Appropriated Duties on 5th January 1811 - - - - -	- - -	- -	- - -	- -	1,687,209	18 5
					243,097	2 7
					£.	11,244,738 7 11

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts

(51 & 52 Geo. III.)

(The several sums are converted into British Currency.)

	£. s. d.	£. s. d.	£. s. d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1811 - - - - -	- - -	- - -	213,097 2 7
GROSS RECEIPT of IRISH REVENUE in 1811-12, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1812, viz.:			
Customs - - - - -	- - -	2,112,806 19 2	
Excise, including Quit Rents, and other Revenue of the Crown Lands, and Taxes under the Management of Excise - - - - -	- - -	1,914,382 8 6	
Special Appropriated Duties, viz:			
Customs—to Linen Manufacture - - - - -	174 16 -		
" Royal Exchange - - - - -	1,689 4 7		
" Lighthouses - - - - -	15,094 10 10		
Excise—to Lagan Navigation - - - - -	2,853 7 4		
Coal and Card Duty—to Dublin Improvements - - - - -	9,350 15 4		
Stamps—to King's Inns - - - - -	1,284 - -		
		30,446 14 1	
Stamps - - - - -	- - -	656,311 2 1	
Post Office - - - - -	- - -	179,165 9 3	
Miscellaneous, viz:			
Casual Branches of the Hereditary Revenue - - - - -	2,701 16 3		
Fees, &c., of Public Offices - - - - -	28,102 18 2		
Gain by Exchange on remittances from Great Britain - - - - -	3,730 3 9		
From the Sheriffs of the City of Waterford, a Fine levied by Order of the Court of Exchequer in Great Britain, pursuant to 41 Geo. 3, c. 90 - -	436 3 1		
From the Bank of Ireland to pay Compensations to Public Officers, year to 24th June 1811, in consequence of the transfer of the Moneys of Suitors to the Bank, per 36 Geo. 3, c. 1 - - - - -	2,067 13 10		
Lottery—One-third of Profits on Lottery, 1810; received from Great Britain - - - - -	104,250 - -		
	141,288 15 1		
Imprest and other Moneys repaid:			
Public Coalyards - - - - -	1,593 4 8		
Loan Interest from the Commissioners of Wide Streets - - - - -	1,799 7 1		
Fines levied on Parishes for deficiencies of Men for the Army of Reserve, per 44 Geo. 3, c. 74 - - - - -	2,651 7 3		
Other Moneys repaid - - - - -	1,896 18 2		
	7,940 17 2		
		140,229 12 3	
TOTAL GROSS INCOME - - - - -	- - -		5,042,342 5 4
OTHER RECEIPTS, viz.:			
Repayment of Advances:			
Commissioners of Navy, Great Britain, on Account of Seamen's Wages, advanced out of the Gross Revenues of Ireland - - - - -	- - -	48,202 10 6	
Paymaster General, Great Britain—on Account of Army Half Pay—advanced out of Gross Revenue - - - - -	- - -	3,080 18 6	
Trustees, &c., of Post Roads, per 45 Geo. 3, c. 43 - - - - -	- - -	13,272 14 4	
			64,556 3 4
Raised by Loan in England, to complete 4,000,000 £., per 50 Geo. 3, c. 45 - -	- - -	478,073 10 8	
" to complete 1,400,000 £., per 50 Geo. 3, c. 68 - - - - -	- - -	100,000 - -	
" in part of 4,500,000 £., for the service of Ireland, out of 12,000,000 £. Loan 1811, per 51 Geo. 3, c. 49 - - - - -	- - -	2,566,479 14 7	
TOTAL raised by LOAN in ENGLAND - - - - -	- - -	3,144,553 5 3	
Raised in full of the Loan authorised to be raised in Ireland, with Treasury Bills attached, per 51 Geo. 3, c. 22 - - - - -	2,307,692 6 2		
" by Loan Debentures, at 5 l. per cent., per 45 Geo. 3, c. 43 - - - - -	923 1 6		
TOTAL raised by LOAN in IRELAND - - - - -		2,308,615 7 8	
TOTAL raised by CREATION of FUNDED DEBT - - - - -	- - -	5,453,168 12 11	
Raised by Issue of Exchequer Bills - - - - -	- - -	1,322,461 10 9	
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	- - -		6,775,630 3 8
		£.	12,125,625 14 11

and Issues from the Exchequer, &c., in the Year ended 5th January 1812.

(The several Sums are converted into British Currency.)

(51 & 52 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.		Funded in Ireland.		TOTAL.	
	£.	s. d.	£.	s. d.	£.	s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	2,007,066	6 8	658,213	11 1	2,665,279	17 9
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities funded in England - - -	104,083	6 8	25,245	1 5	129,328	8 1
Management of Funded Debt - - - - -	16,875	4 10	2,143	19 10	19,019	4 8
Interest of Exchequer Bills - - - - -	-	-	17,031	18 6	17,031	18 6
Discount for Prompt Payment and other Charges of Loans - - - - -	3,200	-	12,804	6 3	16,004	6 3
TOTAL INTEREST, &c. of PUBLIC DEBT - - -	2,131,224	18 2	715,438	17 1	2,846,663	15 3
CIVIL GOVERNMENT, viz.:						
Salaries, &c., of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	130,722	2 1				
Pensions - - - - -	81,084	19 2				
TOTAL CIVIL LIST - - - - -			211,807	1 3		
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -	-	-	60	-		
Relief of Loyalists - - - - -	-	-	39	6 10		
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	-	-	9,516	5 2		
Repayment of Money levied by order of the British Court of Exchequer, per 41 Geo. 3, c. 90 - - - - -	-	-	436	3 1		
Purchase of Prizage and Butlerage of Wines, per 50 Geo. 3, c. 115 - - -	-	-	199,384	12 4		
Sinking Fund Expenses - - - - -	-	-	636	18 4		
Permanent Grants out of the Consolidated Fund:						
Public Infirmaries - - - - -	3,138	9 3				
Public Coal Yards - - - - -	1,626	10 4				
Police Establishment - - - - -	14,685	19 4				
Inspector General of Prisons, &c. - - - - -	5,749	17 8				
Transportation of Felons - - - - -	5,151	10 4				
Fees on Auditing Treasury Accounts - - - - -	1,204	5 7				
Imprest Office - - - - -	2,400	-				
Secret Service - - - - -	11,419	10 2				
Superannuations, &c. - - - - -	89,800	2 11				
Judges' Additional Salaries - - - - -	34,742	9 2				
Commission of Inquiry - - - - -	1,384	12 4				
Board of Education - - - - -	276	18 6				
Lord Lieutenant's additional Salary - - - - -	12,345	11 4				
Miscellaneous Civil Services out of Supplies—Annual Grants:			183,925	16 11		
Class 1. Public Works and Buildings - - - - -	87,413	- 7				
" 2. Salaries and Expenses of Public Departments - - - - -	39,123	17 7				
" 3. Law and Justice - - - - -	24,703	19 3				
" 4. Education, Science, and Art - - - - -	98,140	12 4				
" 6. Hospitals and Charities - - - - -	167,742	17 6				
" 7. Miscellaneous - - - - -	15,496	3 3				
Payments out of Gross Revenue, viz.:			432,620	10 6		
Charges of Collection and Management, including 176 l. 8 s. 9 d. on Appropriated Duties - - - - -	829,166	19 2				
New Dock and Store Expenses - - - - -	3,538	18 11				
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	58,759	7 7				
Lighthouse, Quarantine, and other Expenses - - - - -	2,449	17 7				
Payments out of Special Appropriated Funds:			893,915	3 3		
Royal Exchange - - - - -	1,602	-				
Lagan Navigation - - - - -	2,676	18 6				
Improving Dublin - - - - -	10,087	15 9				
King's Inns - - - - -	742	-				
Lighthouses - - - - -	10,992	16 9				
TOTAL CIVIL GOVERNMENT of IRELAND - - -			26,101	11 -		
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:					1,958,443	8 8
Army Services (including 84,923 l. 18 s. 7 d. out of Gross Revenue) - - -	-	-	3,007,766	6 3		
Ordnance Services - - - - -	-	-	473,150	3 6		
Vote of Credit—Defence of the Kingdom - - - - -	-	-	159,293	13 9		
TOTAL MILITARY EXPENDITURE of IRELAND - - -					3,640,210	3 6
Paid to the British Exchequer, on account of the Contribution due by Ireland to the Joint Expenditure of the United Kingdom - - - - -					1,465,000	- -
TOTAL EXPENDITURE - - - - -					9,910,317	7 5
Advances by way of Loan:						
Seamen's Wages (out of Gross Revenue), to be repaid by Great Britain - - -	-	-	60,866	10 8		
Army Half-Pay - ditto - ditto - - - - -	-	-	3,565	14 6		
Board of First Fruits, for Building Churches, per 48 Geo. 3, c. 65 - - - - -	-	-	30,885	8 8		
Improving Post Roads (Advances to Counties and Trustees), per 45 Geo. 3, c. 43 -	-	-	55,083	7 2		
For Building Gaols (Advances to Counties), per 50 Geo. 3, c. 103 - - - - -	-	-	9,838	3 1		
Issued to pay off Exchequer Bills - - - - -			46	3 1	160,239	4 1
" for Sinking Fund of Irish Debt funded in England - - - - -	621,571	13 8				
" " " funded in Ireland - - - - -	699,167	12 9				
TOTAL applied to REDUCTION of DEBT - - -			1,320,739	6 5	1,320,785	9 6
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1812 - - - - -					734,283	13 11
					£.	12,125,625 14 11

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(52 & 53 Geo. III.)

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties on 5th January 1812 - - - - -	-	-	-	-	-	-	734,283	13	11
GROSS RECEIPT of IRISH REVENUE in 1812-13, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1813, viz.:									
Customs - - - - -	-	-	-	2,405,012	16	8			
Excise, including Quit Rents and other Revenue of the Crown Lands and Taxes under the Management of Excise - - - - -	-	-	-	2,273,865	3	10			
Special Appropriated Duties, viz.:									
Customs—to Linen Manufacture - - - - -	143	19	-						
„ „ Royal Exchange - - - - -	2,086	3	1						
„ „ Lighthouses - - - - -	31,949	8	1						
Excise—to Lagan Navigation - - - - -	1,787	5	2						
Coal and Card Duty—to Dublin Improvements - - - - -	11,544	18	5						
Stamps—to King's Inns - - - - -	1,840	-	-						
				49,351	13	9			
Stamps - - - - -	-	-	-	670,840	11	5			
Post Office - - - - -	-	-	-	174,828	12	4			
Miscellaneous, viz.:									
Casual Branches of the Hereditary Revenue - - - - -	5,582	8	7						
Fees, &c., of Public Offices - - - - -	28,364	3	4						
From the Bank of Ireland, to pay Compensations to Public Officers, year to 24th June 1811, in consequence of the transfer of the Moneys of Suitors to the Bank, per 36 Geo. 3, c. 1 - - - - -	2,067	13	10						
Lottery—One-third of Profits on Lottery, 1811; received from Great Britain - - - - -	116,500	-	-						
Imprest and other Moneys repaid:									
Public Coal Yards - - - - -	590	15	5						
Loan Interest from the Commissioners of Wide Streets - - - - -	1,799	7	1						
Fines levied on Parishes for deficiencies of Men for the Army of Reserve, per 44 Geo. 3, c. 74 - - - - -	700	19	2						
Other Moneys repaid - - - - -	1,396	18	1						
				4,487	19	9			
							157,002	5	6
TOTAL GROSS INCOME - - - - -	-	-	-	-	-	-	5,730,901	3	6
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
Commissioners of Navy, Great Britain, on account of Seamen's Wages advanced out of the Gross Revenues of Ireland - - - - -	-	-	-	60,258	8	3			
Paymaster General, Great Britain, on account of Army Half Pay advanced out of Gross Revenue - - - - -	-	-	-	3,157	16	2			
Trustees, &c. of Post Roads, per 45 Geo. 3, c. 43 - - - - -	-	-	-	18,297	18	10			
Counties—Advances for building Gaols, per 50 Geo. 3, c. 103 - - - - -	-	-	-	1,876	18	10			
							83,591	2	1
Raised by Loan in England to complete 4,500,000 <i>l.</i> , per 51 Geo. 3, c. 49 - - - - -	1,933,520	5	5						
„ in part of 4,350,000 <i>l.</i> , for the service of Ireland, out of 22,500,000 <i>l.</i> Loan, 1812, per 52 Geo. 3, c. 85 - - - - -	2,477,068	6	9						
TOTAL raised by LOAN in ENGLAND - - - - -				4,410,588	12	2			
Raised in full of the Loan authorised to be raised in Ireland, with Treasury Bills attached, per 52 Geo. 3, c. 70 - - - - -	1,384,615	7	8						
„ by Loan Debentures, at 5 <i>l.</i> per cent., per 45 Geo. 3, c. 43 - - - - -	12,000	-	-						
TOTAL raised by LOAN in IRELAND - - - - -				1,396,615	7	8			
TOTAL raised by CREATION of FUNDED DEBT - - - - -				5,807,203	19	10			
Raised by Exchequer Bills - - - - -				1,601,656	8	2			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -							7,408,860	8	-
							£.	13,957,636	7 6

and Issues from the Exchequer, &c., in the Year ended 5th January 1813.

(The several Sums are converted into British Currency.)

(52 & 53 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	2,010,435 15 5	650,315 13 -	2,660,751 8 5
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities funded in England - -	104,083 6 8	51,544 18 3	158,628 4 11
Management of Funded Debt - - - - -	18,942 8 -	2,754 8 8	21,696 16 8
Interest of Exchequer Bills - - - - -	- - -	88,796 11 6	88,796 11 6
Discount for prompt Payment and other Charges of Loans - - - - -	- - -	33,993 9 3	33,993 9 3
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	2,133,461 10 1	830,405 - 8	2,963,866 10 9
CIVIL GOVERNMENT, viz.:			
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses - - - - -	132,045 7 6		
Pensions - - - - -	79,603 8 8		
TOTAL CIVIL LIST - - - - -		211,648 16 2	
Lottery Prizes (arrears on Lotteries prior to 1802) - - - - -	- - -	66 9 3	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	- - -	12,371 2 8	
Sinking Fund Expenses - - - - -	- - -	571 3 8	
Permanent Grants out of the Consolidated Fund:			
Public Infirmarys - - - - -	3,276 18 6		
Public Coal Yards - - - - -	2,197 9 10		
Police Establishment - - - - -	14,033 15 11		
Inspector General of Prisons, &c. - - - - -	13,985 1 7		
Transportation of Felons, &c. - - - - -	10,115 16 -		
Fees on Auditing Treasury Accounts - - - - -	983 19 6		
Imprest Office - - - - -	7,731 5 3		
Secret Service - - - - -	8,564 12 7		
Annuities and Pensions - - - - -	89,870 10 3		
Judges' Additional Salaries, &c. - - - - -	35,788 8 8		
Commission of Inquiry - - - - -	1,384 12 4		
Board of Education - - - - -	276 18 6		
Lord Lieutenant's Additional Salary - - - - -	4,982 - 8		
Miscellaneous Civil Services out of Supplies—Annual Grants:			
Class 1. Public Works and Buildings - - - - -	75,307 17 4		
„ 2. Salaries and Expenses of Public Departments - - - - -	40,543 6 -		
„ 3. Law and Justice - - - - -	22,535 12 4		
„ 4. Education, Science, and Art - - - - -	97,942 3 1		
„ 6. Hospitals and Charities - - - - -	155,789 - 7		
„ 7. Miscellaneous - - - - -	24,182 6 3		
Payments out of Gross Revenue, viz.:		416,400 5 7	
Charges of Collection and Management, (including 33 l. 8 s. 2 d. on Appropriated Duties) - - - - -	826,266 1 5		
New Dock and Store Expenses - - - - -	525 2 6		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	53,928 17 1		
Lighthouse, Quarantine, and other Expenses - - - - -	1,832 17 7		
Work at New Stamp Office - - - - -	428 10 1		
Payments out of Special Appropriated Funds:		882,981 8 8	
Linen Manufacture - - - - -	322 18 5		
Lagan Navigation - - - - -	1,753 16 11		
Improving Dublin - - - - -	10,594 3 1		
King's Inns - - - - -	910 - 1		
Royal Exchange, &c. - - - - -	1,873 16 11		
Lighthouses - - - - -	33,736 4 9		
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -		49,191 - 2	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:			1,765,821 10 9
Army Services (including 83,222 l. 4 s. out of Gross Revenue) - - - - -	- - -	3,961,088 2 7	
Ordnance - - - - -	- - -	474,966 10 1	
Vote of Credit—Defence of the Kingdom - - - - -	- - -	30,952 2 3	
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -			3,567,006 14 11
Paid to the British Exchequer, on Account of the Contribution due by Ireland to the Joint Expenditure of the United Kingdom* - - - - -			1,656,276 - -
TOTAL EXPENDITURE - - - - -			9,952,970 16 5
Advances by way of Loan:			
Seamen's wages (out of Gross Revenue), to be repaid by Great Britain - - -	- - -	64,152 18 9	
Army Half Pay - - - ditto - - - ditto - - -	- - -	4,279 15 3	
Board of First Fruits, for building Churches, per 48 Geo. 3, c. 65, and 49 Geo. 3, c. 103 - - - - -	- - -	5,442 5 11	
Improving Post Roads, per 45 Geo. 3, c. 43 - - - - -	- - -	71,041 2 11	
Building Gaols, per 50 Geo. 3, c. 103 - - - - -	- - -	17,752 16 10	
Relief of Commercial Credit, per 51 Geo. 3, c. 35 - - - - -	- - -	17,041 - 6	
Issued to pay off Exchequer Bills		1,123,076 18 6	179,710 - 2
„ for Sinking Fund of Irish Debt funded in England - - - - -	659,851 13 8		
„ „ „ funded in Ireland - - - - -	780,440 12 4		
TOTAL applied to REDUCTION of DEBT - - - - -		1,440,292 6 -	
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1813 - - - - -			2,563,369 4 6
			1,261,586 6 5
			13,957,636 7 6

* The remittances between the British and Irish Exchequers being made principally by means of Bills, the several sums brought to account in Great Britain and in Ireland, within the same financial year, will not in all cases exactly correspond.

**GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(53 & 54 Geo. III.)**

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1813	-	-	-	-	-	-	1,261,586	6	0
GROSS RECEIPT of IRISH REVENUE in 1813-14, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1814, viz.:									
Customs	-	-	-	2,525,142	6	4			
Excise, including Quit Rents, and other Revenue of the Crown Lands and Taxes under the management of Excise	-	-	-	2,235,271	9	3			
Special Appropriated Duties, viz.:									
Customs—to Linen Manufacture	-	-	-	230	8	-			
„ „ Royal Exchange	-	-	-	1,890	9	3			
„ „ Lighthouses	-	-	-	22,098	16	7			
Excise—to Lagan Navigation	-	-	-	57	14	8			
Coal and Card Duty—to Dublin Improvements	-	-	-	8,217	4	7			
Stamps—to King's Inns	-	-	-	2,428	-	-			
							34,922	13	1
Stamps	-	-	-	708,470	12	2			
Post Office	-	-	-	185,610	9	2			
Miscellaneous, viz.:									
Casual Branches of the Hereditary Revenue	-	-	-	4,612	3	8			
Fees, &c. of Public Offices	-	-	-	34,136	12	4			
Gain by Exchange, &c., on remittances from Great Britain	-	-	-	23,347	18	7			
From the Bank of Ireland, to pay compensations to Public Officers, year to 24th June 1813, in consequence of the transfer of the Moneys of Suitors to the Bank, per 36 Geo. 3, c. 1	-	-	-	2,067	13	10			
Lottery—One-third of profits on Lottery, 1812; received from Great Britain	-	-	-	122,416	13	4			
				186,581	1	9			
Imprest and other Moneys repaid:									
Public Coal Yards	-	-	-	406	3	1			
Loan Interest from the Commissioners of Wide Streets	-	1,799	7	1					
Other Moneys repaid	-	-	-	1,058	18	9			
				3,264	8	11			
TOTAL GROSS INCOME	-	-	-				189,845	10	8
									5,879,263 - 8
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
Commissioners of Navy, Great Britain, on account of Seamen's Wages, advanced out of the Gross Revenues of Ireland	-	-	-	60,901	-	1			
Paymaster General, Great Britain, on account of Army Half Pay, advanced out of Gross Revenue	-	-	-	4,877	1	6			
Trustees, &c. of Post Roads, per 45 Geo. 3, c. 43	-	-	-	28,774	16	-			
Counties—Advances for building Gaols, per 50 Geo. 3, c. 103	-	-	-	4,313	18	3			
Relief of Commercial Credit, per 51 Geo. 3, c. 35	-	-	-	16,708	7	-			
Board of First Fruits—Advances for Building Churches, per 48 Geo. 3, c. 65	-	-	-	3,679	2	10			
									119,254 5 8
Raised by Loan in England to complete 4,350,000 <i>l.</i> , per 52 Geo. 3, c. 85	-	-	-	1,872,931	13	3			
„ in part of 6,000,000 <i>l.</i> , for the service of Ireland, out of 27,000,000 <i>l.</i> Loan, 1813, per 53 Geo. 3, c. 69	-	-	-	3,274,017	18	9			
TOTAL raised by LOAN in ENGLAND	-	-	-	5,146,949	12	-			
Raised in full of the Loan authorised to be raised in Ireland, with Treasury Bills attached, per 53 Geo. 3, c. 61	-	-	-	1,846,153	16	11			
TOTAL raised by LOAN in IRELAND	-	-	-	1,846,153	16	11			
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	6,993,103	8	11			
Raised by Exchequer Bills	-	-	-	304,615	7	8			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-	7,297,718	16	7
							£.	14,557,822	9 4

and Issues from the Exchequer, &c., in the Year ended 5th January 1814.

(The several Sums are converted into British Currency.)

(53 & 54 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.		Funded in Ireland.		TOTAL.	
	£.	s. d.	£.	s. d.	£.	s. d.
Interest of Funded Debt (Stock and Loan Debentures) -	2,316,187	7 11	658,448	3 9	2,974,635	11 8
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15s. 5d.), including also Long Annuities funded in England -	111,032	6 4	67,325	7 8	178,357	14 -
Management of Funded Debt -	18,429	12 1	2,590	3 2	21,019	15 3
Interest of Exchequer Bills -	-	-	113,213	13 -	113,213	13 -
Discount for prompt payment, and other Charges of Loans -	3,480	- -	20,569	9 9	24,049	9 9
TOTAL INTEREST, &c. of PUBLIC DEBT -	2,449,129	6 4	862,146	17 4	3,311,276	3 8
CIVIL GOVERNMENT, viz.:						
Salaries, &c. of State Officers, Law and other Civil Officers, and Incidental Expenses -	168,641	12 4				
Pensions, to 25th March 1813* -	39,830	- 7				
TOTAL CIVIL LIST -			208,471	12 11		
Lottery Prizes (Arrears on Lotteries prior to 1802) -	-	-	72	18 6		
Inland Navigations, per 40 Geo. 3, c. 51 -	-	-	9,516	5 2		
Sinking Fund Expenses -	-	-	571	15 10		
Permanent Grants out of the Consolidated Fund, viz.:						
Public Infirmeries -	3,184	12 4				
Public Coal Yards -	1,043	18 1				
Police Establishment -	14,202	10 3				
Inspector General of Prisons -	10,958	- 3				
Transportation of Felons, &c. -	15,318	3 4				
Fees on Auditing Treasury Accounts -	983	19 7				
Imprest Office -	17,396	12 6				
Secret Service -	8,564	12 7				
Annuities and Pensions -	88,703	18 2				
Judges' Additional Salaries -	37,115	15 9				
Controverted Elections -	1,062	9 3				
Commissions of Inquiry -	2,275	16 3				
Board of Education -	276	18 6				
Lord Lieutenant's Additional Salary -	387	2 9				
Miscellaneous Civil Services out of Supplies—Annual Grants:			201,474	9 7		
Class 1. Public Works and Buildings -	148,179	17 2				
„ 2. Salaries and Expenses of Public Departments -	40,777	4 7				
„ 3. Law and Justice -	20,269	12 4				
„ 4. Education, Science, and Art -	96,826	3 1				
„ 6. Hospitals and Charities -	160,628	5 8				
„ 7. Miscellaneous -	9,996	6 1				
Payments out of Gross Revenue, viz.:			485,677	8 11		
Charges of Collection and Management (including 57 l. 14s. 8d. on Appropriated Duties) -	828,603	12 3				
New Dock and Store Expenses -	99	- 4				
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses -	30,864	- 8				
Lighthouse, Quarantine, and other Expenses -	1,546	14 -				
Payments out of Special Appropriated Funds:			861,113	7 3		
Linen Manufacture -	157	2 -				
Royal Exchange -	1,964	6 2				
Improving Dublin -	8,641	16 11				
King's Inns -	1,531	19 11				
Lighthouses -	23,233	1 7				
TOTAL CIVIL GOVERNMENT of IRELAND -			35,528	6 7		
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:					1,802,426	4 9
Army Services (including 87,442 l. 10s. 7d. from Gross Revenue) -	-	-	2,974,481	18 11		
Ordnance Services -	-	-	519,696	16 5		
Vote of Credit—Defence of the Kingdom -	-	-	38,419	19 5		
TOTAL MILITARY EXPENDITURE of IRELAND -					3,532,598	14 9
Paid to the British Exchequer on account of the Contribution due by Ireland to the Joint Expenditure of the United Kingdom -					2,603,455	- -
TOTAL EXPENDITURE -					11,249,756	3 2
ADVANCES by way of Loan:						
Seamen's Wages (out of Gross Revenue), to be repaid by Great Britain -	-	-	67,408	5 6		
Army Half-pay - ditto ditto -	-	-	4,760	8 4		
Improving Post Roads (Advances to Counties and Trustees) per 45 Geo. 3, c. 43 -	-	-	53,350	15 1		
For Building Gaols (Advances to Counties, &c.), per 50 Geo. 3, c. 103 -	-	-	20,503	6 -		
Issued to pay off Exchequer Bills -			321,621	15 10		
„ for Sinking Fund of Irish Debt funded in England -	749,345	16 6				
„ „ „ funded in Ireland -	807,920	5 10				
TOTAL applied to REDUCTION of DEBT -			1,557,266	2 4		
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1814 -					1,878,887	18 2
					1,283,155	13 1
					£. 14,557,822	9 4

* From 25th March 1813, when the Irish Civil List Pensions had been reduced to 73,846 l. 3s. 1d. per annum (or 80,000 l. Irish Currency), this sum was charged annually for these Pensions on the Civil List, under the provisions of the Irish Act, 33 Geo. 3, c. 34. But the amount actually paid under this head in each year is not distinguished in the official financial books. From 25th March 1813, the total annual charge for the Irish Civil List, including Pensions, was 207,692 l. 6s. 2d. (or 225,000 l. Irish Currency).

GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into

(54 & 55 Geo. III.)

(The several Sums are converted into British Currency.)

				£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1814				-	-	-	-	-	-	1,283,155	13	1
GROSS RECEIPT of IRISH REVENUE in 1814-15, available for Public Expenditure, after deducting Drawbacks, Repayments, &c. and Balances and Bills outstanding on 5th January 1815, viz. :												
Customs				-	-	-	2,246,791	14	7			
Excise, including Quit Rents and other Revenue of the Crown Lands and Taxes under the management of Excise				-	-	-	3,054,412	5	3			
Special Appropriated Duties, viz. :												
Customs—to Linen Manufacture				-	-	-	1,054	4	7			
,, Royal Exchange				-	-	-	1,809	4	7			
,, Lighthouses				-	-	-	22,229	11	8			
Excise—to Lagan Navigation				-	-	-	2,835	7	9			
Coal and Card Duty—to Dublin Improvements				-	-	-	10,455	1	5			
Stamps—to King's Inns				-	-	-	1,358	-	-			
										39,741	10	-
Stamps				-	-	-	697,388	17	11			
Post Office				-	-	-	185,803	6	11			
Miscellaneous, viz. :												
Casual Branches of the Hereditary Revenue				-	-	-	3,983	16	7			
Fees, &c., of Public Offices				-	-	-	37,427	6	5			
Gain by Exchange on remittances from Great Britain				-	-	-	35,791	1	8			
From the Bank of Ireland to pay Compensations to Public Officers, year to 24th June 1814, in consequence of the transfer of the Moneys of Sutors to the Bank, per 36 Geo. 3, c. 1				-	-	-	2,067	13	10			
Lottery—One-third of Profits on Lottery, 1813; received from Great Britain				-	-	-	117,194	8	9			
							196,464	7	3			
Imprest and other Moneys repaid :				£.	s.	d.						
Public Coal Yards				-	-	-	1,560	-	-			
Loan Interest from the Commissioners of Wide Streets				-	-	-	1,799	7	1			
Other Moneys repaid				-	-	-	5,507	17	4			
							8,867	4	5			
TOTAL GROSS INCOME				-	-	-				205,331	11	8
OTHER RECEIPTS, viz. :												
Repayment of Advances :												
Commissioners of Navy, Great Britain, on account of Seamen's Wages advanced out of the Gross Revenues of Ireland				-	-	-				66,215	13	1
Paymaster General, Great Britain, on account of Army Half Pay, advanced out of Gross Revenue				-	-	-				5,170	17	6
Trustees, &c. of Post Roads, per 45 Geo. 3, c. 43				-	-	-				50,529	16	7
Counties—Advances for Building Gaols, per 50 Geo. 3, c. 103				-	-	-				11,577	10	4
Board of First Fruits—Advances for Building Churches, per 48 Geo. 3, c. 65				-	-	-				2,658	12	2
												136,152 9 8
Raised by Loan in England to complete 6,000,000 <i>l.</i> , per 53 Geo. 3, c. 69				-	-	-				2,725,982	1	3
,, in part of 5,500,000 <i>l.</i> for the service of Ireland, out of 24,000,000 <i>l.</i> , Loan 1814, per 54 Geo. 3, c. 76				-	-	-				1,943,954	7	11
TOTAL raised by LOAN in ENGLAND				-	-	-				4,669,936	9	2
Raised in part of 3,000,000 <i>l.</i> authorised to be raised in Ireland, per 54 Geo. 3, c. 85				-	-	-	2,471,538	9	3			
,, by Loan Debentures at 5 <i>l.</i> per cent., per 45 Geo. 3, c. 43				-	-	-	1,107	13	10			
TOTAL raised by LOAN in IRELAND				-	-	-				2,472,646	3	1
TOTAL raised by CREATION of FUNDED DEBT				-	-	-				7,142,582	12	3
Raised by Exchequer Bills				-	-	-				1,569,230	15	4
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT				-	-	-						8,711,813 7 7
										£.	16,560,590	16 8

and Issues from the Exchequer, &c., in the Year ended 5th January 1815.

(The several Sums are converted into British Currency.)

(54 & 55 Geo. III.)

PAYMENTS FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	2,536,369 10 9	699,052 4 10	3,235,421 15 7
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities funded in England - - - - -	135,384 7 -	66,412 16 5	201,797 3 5
Management of Funded Debt - - - - -	20,428 19 -	2,273 12 8	22,702 11 8
Interest of Exchequer Bills - - - - -	- - - - -	113,865 7 8	113,865 7 8
Discount for Prompt Payment and other Charges of Loans - - - - -	4,800 - -	13,884 15 11	18,684 15 11
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	2,696,982 16 9	895,488 17 6	3,592,471 14 3
CIVIL GOVERNMENT, viz.:	£. s. d.	£. s. d.	
Civil List, including Pensions - - - - -	- - - - -	206,368 8 3	
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -	- - - - -	104 6 2	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	- - - - -	26,328 6 3	
Advances by former Tellers of the Exchequer, allowed per Act 54 Geo. 3, c. 83 - - - - -	- - - - -	8,373 14 7	
Sinking Fund Expenses - - - - -	- - - - -	525 14 3	
Permanent Grants out of the Consolidated Fund:			
Public Infirmaries - - - - -	2,815 7 8		
Public Coal Yards - - - - -	458 10 8		
Police Establishment - - - - -	14,792 17 3		
Prisons - - - - -	14,255 1 4		
Transportation of Felons - - - - -	6,346 8 9		
Fees on Auditing Treasury Accounts - - - - -	1,516 17 9		
Imprest Office - - - - -	17,212 18 8		
Secret Service - - - - -	11,419 10 2		
Annuities, &c. - - - - -	89,758 11 2		
Judges' Additional Salaries - - - - -	37,991 - 10		
Commission of Inquiry - - - - -	751 6 2		
Board of Education - - - - -	619 16 6		
Treasury Fee Fund—Salaries - - - - -	6,740 8 3		
Miscellaneous Civil Services out of Supplies—Annual Grants:		204,678 15 2	
Class 1. Public Works and Buildings - - - - -	216,516 12 9		
„ 2. Salaries and Expenses of Public Departments - - - - -	39,988 1 -		
„ 3. Law and Justice - - - - -	25,337 7 8		
„ 4. Education, Science and Art - - - - -	100,309 16 11		
„ 6. Hospitals and Charities - - - - -	163,311 3 9		
„ 7. Miscellaneous - - - - -	10,136 18 11		
Payments out of Gross Revenue, viz.:		555,600 1 -	
Charges of Collection and Management, including 115 l. 11 s. 2 d. on Appropriated Duties - - - - -	894,979 4 11		
Compensation for Warehoused Spirits - - - - -	26,889 16 10		
New Dock Expenses - - - - -	3,746 18 7		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	34,199 15 4		
Lighthouse, Quarantine, and other Expenses - - - - -	1,230 17 7		
Payments out of Special Appropriated Funds:		961,046 13 3	
Linen Manufacture - - - - -	234 12 -		
Improving Dublin - - - - -	9,901 4 6		
Lagan Navigation - - - - -	2,719 16 6		
King's Inns - - - - -	2,890 - -		
Royal Exchange - - - - -	1,929 4 7		
Lighthouses - - - - -	19,393 8 6		
TOTAL CIVIL GOVERNMENT of IRELAND - - - - -	- - - - -	37,068 6 1	2,000,094 5 -
ARMY, MILITIA, COMMISSARIAT and ORDNANCE SERVICES:			
ARMY SERVICES (including 66,459 l. 18 s. 6 d. out of Gross Revenue) - - - - -	- - - - -	2,851,204 14 7	
ORDNANCE SERVICES - - - - -	- - - - -	404,185 15 -	
VOTE OF CREDIT, Defence of the Kingdom - - - - -	- - - - -	34,409 - 8	
TOTAL MILITARY EXPENDITURE of IRELAND - - - - -	- - - - -	- - - - -	3,289,799 10 3
Paid to the British Exchequer on account of the Contribution due by Ireland to the Joint Expenditure of the United Kingdom - - - - -	- - - - -	- - - - -	2,466,545 - -
TOTAL EXPENDITURE - - - - -	- - - - -	- - - - -	11,348,910 9 6
Advances by way of Loan:			
Seamen's Wages (out of Gross Revenue), to be repaid by Great Britain - - - - -	- - - - -	87,270 5 5	
Army Half-pay - ditto - - - - -	- - - - -	6,443 3 3	
Board of First Fruits, for building Churches, per 48 Geo. 3, c. 65, & 49 Geo. 3, c. 103 - - - - -	- - - - -	7,938 9 3	
Improving Post Roads (Advances to Counties and Trustees), per 45 Geo. 3, c. 43 - - - - -	- - - - -	58,757 5 6	
For Building Gaols, Advances to Counties, per 50 Geo. 3, c. 103 - - - - -	- - - - -	21,230 15 5	
Re-building Londonderry Bridge, 54 Geo. 3, c. 230 - - - - -	- - - - -	13,846 3 1	
Police in Proclaimed Districts, per 54 Geo. 3, c. 131 & 180 - - - - -	- - - - -	1,166 7 1	
Trinity College, for Completion of North Square, per 54 Geo. 3, c. 167 - - - - -	- - - - -	18,461 10 9	
Issued to pay off Exchequer Bills - - - - -	- - - - -	1,584,707 13 10	215,113 19 9
„ for Sinking Fund of Irish Debt funded in England - - - - -	837,272 10 1		
„ „ „ funded in Ireland - - - - -	1,006,851 8 8		
TOTAL applied to REDUCTION of DEBT - - - - -	- - - - -	1,844,123 18 9	3,428,831 12 7
BALANCES in the Irish Exchequer, including Special Appropriated Duties, on 5th January 1815 - - - - -	- - - - -	- - - - -	1,567,734 14 10
		£.	16,560,590 16 8

**GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, and of other Receipts into
(55 & 56 Geo. III.)**

(The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1815	-	-	-	-	-	-	1,567,734	14	10
GROSS RECEIPT of Irish Revenue in 1815-16, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1816, viz.:									
Customs	-	-	-	-	-	2,356,544	11	4	
Excise (including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise)	-	-	-	-	-	3,298,309	6	3	
Special Appropriated Duties, viz.:									
Customs—to Royal Exchange	-	-	-	1,753	16	11			
" to Lighthouses	-	-	-	25,381	5	8			
Excise—to Lagan Navigation	-	-	-	1,114	19	4			
Coal and Card Duty—to Dublin Improvements	-	-	-	12,636	18	6			
Stamps—to King's Inns	-	-	-	2,322	-	-			
						43,209	-	5	
Stamps	-	-	-	-	-	560,661	18	9	
Post Office	-	-	-	-	-	194,428	18	8	
Miscellaneous, viz.:									
Casual Branches of the Hereditary Revenue	-	-	-	3,416	11	8			
Fees, &c., of Public Offices	-	-	-	39,549	19	9			
Gain by Exchange on Remittances from Great Britain	-	-	-	3,208	16	-			
Money received on Transfer of an Office in the Court of Chancery, per 55 Geo. 3, c. 114	-	-	-	1,107	13	10			
From the Bank of Ireland to pay Compensations to Public Officers, year to 24th June 1815, in consequence of the Transfer of the Moneys of Suitors to the Bank, per 36 Geo. 3, c. 1	-	-	-	2,067	13	10			
Lottery—One-third of Profits on Lottery 1814, received from Great Britain	-	-	-	98,249	19	11			
				147,600	15	-			
Imprest and other Moneys repaid:	£.	s.	d.						
Public Coal Yards	-	-	496	12	4				
Loan Interest from the Commissioners of Wide Streets	-	1,799	7	1					
Other Moneys repaid	-	-	1,017	4	8				
				3,313	4	1			
						150,913	19	1	
TOTAL GROSS INCOME	-	-	-	-	-	-	6,604,067	14	6
OTHER RECEIPTS, viz.:									
Repayments of Advances:									
Commissioners of Navy, Great Britain, on account of Seamen's Wages, advanced out of the Gross Revenues of Ireland	-	-	-	76,216	15	10			
Paymaster General, Great Britain, on account of Army Half-Pay, advanced out of Gross Revenue	-	-	-	9,614	17	5			
Trustees, &c., of Post Roads, per 45 Geo. 3, c. 43	-	-	-	39,795	1	-			
Counties—Advances for building Gaols, per 50 Geo. 3, c. 103	-	-	-	8,338	9	3			
Board of First Fruits—Advances for building Churches, per 43 Geo. 3, c. 158	-	-	-	3,480	19	6			
							137,446	3	-
Raised by Loan in England to complete 5,500,000 £., per 44 Geo. 3, c. 76	-	-	-	3,556,045	12	1			
" in part of 9,000,000 £., for the service of Ireland, out of 36,000,000 £., Loan 1815, per 55 Geo. 3, c. 124	-	-	-	6,377,359	12	7			
							9,933,405	4	8
TOTAL raised by LOAN in ENGLAND	-	-	-	-	-	-			
Raised to complete 3,000,000 £. Loan raised in Ireland, per 54 Geo. 3, c. 85-	297,692	6	2						
" by Loan Debentures at 5 £. per cent., per 45 Geo. 3, c. 43	7,384	12	4						
							305,076	18	6
TOTAL raised by LOAN in IRELAND	-	-	-	-	-	-			
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	-	-	-	10,238,482	3	2
Raised by Exchequer Bills	-	-	-	2,141,538	9	3			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-	12,380,020	12	5
	£.			20,689,269	4	9			

and Issues from the Exchequer, &c., in the Year ended 5th January 1816.

(The several Sums are converted into British Currency.)

(55 & 56 Geo. III.)

PAYMENTS FOR INTEREST, and MANAGEMENT OF PUBLIC DEBT, viz.:	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	2,867,832 2 2	622,037 13 11	3,489,869 16 1
Annuities for Lives and Terms of Years, including Bank Annuity (16,730 l. 15 s. 5 d.), including also Long Annuities funded in England - -	129,583 6 8	63,565 15 3	193,149 1 11
Management of Funded Debt - - - - -	23,182 18 -	3,070 12 9	26,253 10 9
Interest of Exchequer Bills - - - - -	- - - - -	110,625 - -	110,625 - -
Discount for Prompt Payment and other Charges of Loans - - - - -	4,400 - -	30,598 10 8	34,998 10 8
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -	3,024,998 6 10	829,897 12 7	3,854,895 19 5
CIVIL GOVERNMENT, viz.:	£. s. d.	£. s. d.	
Civil List, including Pensions - - - - -	- - - - -	211,006 7 2	
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -	- - - - -	38 15 4	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	- - - - -	9,516 5 2	
Sinking Fund Expenses - - - - -	- - - - -	551 6 6	
Permanent Grants out of the Consolidated Fund:			
Public Infirmarys - - - - -	3,230 15 5		
Public Coal Yards - - - - -	3,003 8 5		
Police Establishment - - - - -	13,953 5 9		
Inspector General of Prisons, &c. - - - - -	13,726 17 5		
Transportation of Felons - - - - -	14,668 1 9		
Fees on Auditing Treasury Accounts - - - - -	461 1 5		
Imprest Office - - - - -	20,122 11 7		
Secret Service - - - - -	12,846 18 11		
Annuities and Pensions - - - - -	92,600 19 1		
Judges' Additional Salaries - - - - -	39,558 7 7		
Board of Education - - - - -	1,806 17 5		
Treasury Fee Fund—Salaries - - - - -	8,852 15 10		
Miscellaneous Civil Services out of Supplies—Annual Grants:		224,822 - 7	
Class 1. Public Works and Buildings - - - - -	186,272 7 11		
„ 2. Salaries and Expenses of Public Departments - - - - -	41,556 10 6		
„ 3. Law and Justice - - - - -	24,537 16 -		
„ 4. Education, Science, and Art - - - - -	102,720 - -		
„ 6. Hospitals and Charities - - - - -	162,381 6 7		
„ 7. Miscellaneous - - - - -	5,327 2 10		
Payments out of Gross Revenue, viz.:		522,795 3 10	
Charges of Collection and Management, including 99 l. 11 s. 8 d. on Appropriated Duties - - - - -	959,751 18 3		
New Dock Expenses - - - - -	5,353 10 5		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	32,457 10 -		
Lighthouse, Quarantine, and other Expenses - - - - -	2,144 11 8		
Payments out of Special Appropriated Funds:		999,707 10 4	
Linen Manufacture - - - - -	1,036 17 6		
Lagan Navigation - - - - -	738 9 3		
Improving Dublin - - - - -	13,153 16 11		
King's Inns - - - - -	2,118 - -		
Royal Exchange - - - - -	1,345 18 6		
Lighthouses - - - - -	26,655 5 8		
TOTAL CIVIL GOVERNMENT OF IRELAND - - - - -	- - - - -	45,048 7 10	2,013,485 16 9
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:			
ARMY SERVICES (including 29,145 l. 8 s. 9 d. out of Gross Revenue) - - -	- - - - -	2,544,301 6 11	
ORDNANCE SERVICES - - - - -	- - - - -	391,898 8 5	
VOTE of CREDIT, Defence of the Kingdom - - - - -	- - - - -	50,039 14 3	
TOTAL MILITARY EXPENDITURE OF IRELAND - - - - -	- - - - -	- - - - -	2,986,239 9 7
Paid to British Exchequer on account of the Contribution due by Ireland to the Joint Expenditure of the United Kingdom - - - - -	- - - - -	- - - - -	6,107,986 12 3
TOTAL EXPENDITURE - - - - -	- - - - -	- - - - -	14,962,607 18 -
Advances by way of Loan:			
Seamen's Wages (out of Gross Revenue), to be repaid by Great Britain - -	- - - - -	89,708 5 5	
Army Half-Pay - ditto - - - - -	- - - - -	13,650 16 9	
Improving Post Roads (Advances to Counties and Trustees) per 45 Geo. 3, c. 43 - - - - -	- - - - -	51,580 4 3	
For Building Gaols (Advances to Counties, &c.) per 50 Geo. 3, c. 103 - -	- - - - -	16,844 9 3	
Police in Proclaimed Districts, per 54 Geo. 3, c. 131 and 180 - - - - -	- - - - -	8,538 9 3	
Issued to pay off Exchequer Bills - - - - -	- - - - -	2,144,400 - -	180,322 4 11
„ for Sinking Fund of Irish Debt funded in England - - - - -	956,784 19 4		
„ „ „ funded in Ireland - - - - -	1,102,000 7 8		
TOTAL applied to REDUCTION of DEBT - - - - -	- - - - -	2,058,785 7 -	4,203,185 7 -
BALANCES in the Irish Exchequer, including Special Appropriated Funds, on 5th January 1816 - - - - -	- - - - -	- - - - -	1,343,153 14 10
		£.	20,689,269 4 9

GROSS PUBLIC INCOME and EXPENDITURE of Ireland, and of other Receipts into
(56 & 57 Geo. III.) (The several Sums are converted into British Currency.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Irish Exchequer (including Special Appropriated Duties) on 5th January 1816 - - - - -	-	-	-	-	-	-	1,343,153	14	10
GROSS RECEIPT of Irish Revenue in 1816-17, available for Public Expenditure, after deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1817, viz.:									
Customs - - - - -	-	-	-	1,854,173	10	6			
Excise (including Quit Rents and other Revenue of the Crown Lands, and Taxes under the Management of Excise) - - - - -	-	-	-	2,702,365	18	10			
Special Appropriated Duties, viz.:									
Customs—to Linen Manufacture - - - - -	50	-	4						
„ Royal Exchange - - - - -	1,781	10	9						
„ Lighthouses - - - - -	22,424	1	6						
„ Harbours - - - - -	4,328	2	9						
Excise—to Logan Navigation - - - - -	951	8	-						
Coal and Card Duty—to Dublin Improvements - - - - -	11,584	14	7						
Stamps—to King's Inns - - - - -	1,736	-	-						
				42,855	17	11			
Stamps - - - - -	-	-	-	554,376	18	6			
Post Office - - - - -	-	-	-	195,366	8	5			
Miscellaneous, viz.:									
Casual Branches of the Hereditary Revenue - - - - -	2,985	2	2						
Fees, &c. of Public Offices - - - - -	10,675	6	-						
Gain by Exchange on Remittances from Great Britain - - - - -	168	9	10						
From the Bank of Ireland, to pay Compensations to Public Officers, year to 24th June 1816, in consequence of the Transfer of the Moneys of Suitors to the Bank, per 36 Geo. 3, c. 1 - - - - -	2,067	13	10						
Lottery—One-third of Profits on Lottery 1815 and 1816, received from Great Britain - - - - -	166,722	4	5						
	182,618	16	3						
Imprest and other Moneys repaid:	£.	s.	d.						
Public Coal Yards - - - - -	101	12	7						
Loan Interest from the Commissioners of Wide Streets - - - - -	1,799	7	1						
Other Moneys repaid - - - - -	17,834	-	-						
	19,734	19	8						
				202,353	15	11			
TOTAL GROSS INCOME - - - - -	-	-	-				5,551,492	10	1
OTHER RECEIPTS, viz.:									
Repayment of Advances:									
Commissioners of Navy, Great Britain, on account of Seamen's Wages, advanced out of the Gross Revenue of Ireland - - - - -	-	-	-	91,115	5	-			
Paymaster General, Great Britain, on account of Army Half-Pay, advanced out of Gross Revenue - - - - -	-	-	-	14,385	1	3			
Trustees, &c. of Post Roads, per 45 Geo. 3, c. 43 - - - - -	-	-	-	42,805	7	2			
Counties—Advances for building Gaols, per 50 Geo. 3, c. 103 - - - - -	-	-	-	9,837	4	-			
Ditto—Advances under the Police Act, per 54 Geo. 3, c. 131 and 180 - - - - -	-	-	-	5,416	10	7			
Raised by Loan in England, in further part of 9,000,000 <i>l.</i> , per 55 Geo. 3, c. 124 - - - - -	2,541,066	15	1				163,559	8	-
TOTAL raised by LOAN in ENGLAND - - - - -				2,541,066	15	1			
Raised by Loan Debentures in Ireland at 5 <i>l.</i> per cent., per 45 Geo. 3, c. 43 - - - - -	6,092	6	2						
TOTAL raised by LOAN in IRELAND - - - - -				6,092	6	2			
TOTAL raised by CREATION of FUNDED DEBT - - - - -	-	-	-	2,547,159	1	3			
Raised by Exchequer Bills - - - - -	-	-	-	5,087,692	6	1			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-				7,634,851	7	4
							£.	14,693,057	- 3

and Issues from the Exchequer, &c., in the Year ended 5th January 1817.

(The several Sums are converted into British Currency.)

(56 & 57 Geo. III.)

	Remitted to British Exchequer for Irish Debt Funded in England.	Funded in Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT, viz.:			
Interest of Funded Debt (Stock and Loan Debentures) - - - - -	9,357,218 18 9	520,861 3 -	3,878,080 1 9
Annuities for Lives and Terms of Years, including Bank Annuity (8,3557. 7s. 8d.), including also Long Annuities funded in England - - - - -	129,583 6 8	52,772 16 3	182,356 2 11
Management of Funded Debt - - - - -	24,971 3 4	3,002 18 10	27,974 2 2
Interest of Exchequer Bills - - - - -	- - - - -	116,769 - -	116,769 - -
Discount for Prompt Payment and other Charges of Loans - - - - -	7,200 - -	5,948 4 7	13,148 4 7
TOTAL INTEREST, &c. of PUBLIC DEBT - - -	3,518,973 8 9	699,354 2 8	4,218,327 11 5
CIVIL GOVERNMENT, viz.:			
Civil List, including Pensions - - - - -	- - - - -	201,187 16 5	
Lottery Prizes (Arrears on Lotteries prior to 1802) - - - - -	- - - - -	101 10 9	
Inland Navigations, per 40 Geo. 3, c. 51 - - - - -	- - - - -	13,988 17 11	
Sinking Fund Expenses - - - - -	- - - - -	604 13 2	
Permanent Grants out of the Consolidated Fund:			
Public Infirmarys - - - - -	3,230 15 5		
Public Coal Yards - - - - -	770 3 11		
Police Establishment - - - - -	10,995 11 10		
Prisons, &c. - - - - -	19,684 8 1		
Transportation of Felons - - - - -	7,669 12 6		
Fees on Auditing Treasury Accounts - - - - -	2,041 16 2		
Imprest Office - - - - -	19,300 4 5		
Secret Service - - - - -	12,761 6 -		
Annuities and Pensions - - - - -	83,225 9 3		
Judges' Additional Salaries - - - - -	40,038 2 -		
Board of Education - - - - -	1,507 14 11		
Treasury Fee Fund—Salaries - - - - -	9,823 6 4		
Miscellaneous Civil Services out of Supplies—Annual Grants:		211,048 10 10	
Class 1. Public Works and Buildings - - - - -	145,375 18 2		
2. Salaries and Expenses of Public Departments - - - - -	34,636 18 -		
3. Law and Justice - - - - -	25,373 12 1		
4. Education, Science, and Art - - - - -	102,023 1 6		
6. Hospitals and Charities - - - - -	173,172 - -		
7. Miscellaneous - - - - -	44,623 4 10		
Payments out of Gross Revenue, viz.:		525,204 14 7	
Charges of Collection and Management, including 28 <i>l.</i> 6 <i>s.</i> 7 <i>d.</i> on Appropriated Duties - - - - -	936,344 5 1		
New Dock Expenses - - - - -	27,924 5 3		
Bounties on Exports or Imports of Corn, Linen, Fish, &c., including Incidental Expenses - - - - -	30,395 5 11		
Quarantine and other Expenses - - - - -	1,436 2 3		
Payments out of Special Appropriated Funds:		996,099 18 6	
Lagan Navigation - - - - -	1,200 - -		
Improving Dublin - - - - -	11,430 11 6		
King's Inns - - - - -	2,540 10 -		
Royal Exchange - - - - -	2,540 4 7		
Lighthouses - - - - -	22,618 9 10		
TOTAL CIVIL GOVERNMENT of IRELAND - - -	- - - - -	40,329 15 11	1,988,565 18 1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES:			
Army Services (including 6,419 <i>l.</i> 5 <i>s.</i> 1 <i>d.</i> out of Gross Revenue) - - - - -	- - - - -	2,245,606 1 2	
Ordnance Services - - - - -	- - - - -	129,230 15 5	
Vote of Credit—Defence of the Kingdom - - - - -	- - - - -	18,702 18 3	
TOTAL MILITARY EXPENDITURE of IRELAND - - -	- - - - -	- - - - -	2,393,539 14 10
Paid to the British Exchequer, on account of the Contribution due by Ireland to the Joint Expenditure of the United Kingdom - - - - -	- - - - -	- - - - -	1,184,009 8 4
TOTAL EXPENDITURE - - - - -	- - - - -	- - - - -	9,784,442 12 8
Advances by way of Loan:			
Seamen's Wages (out of Gross Revenue), to be repaid by Great Britain - - - - -	- - - - -	92,847 4 -	
Army Half-Pay ditto - - - - -	- - - - -	15,504 15 5	
Improving Post Roads, Advances to Counties, &c., per 45 Geo. 3, c. 43 - - - - -	- - - - -	36,266 15 11	
For Building Gaols, Advances to Counties, per 50 Geo. 3, c. 103 - - - - -	- - - - -	48,469 3 1	
Police in Proclaimed Districts, per 54 Geo. 3, c. 131 and 180 - - - - -	- - - - -	27,702 12 8	
Board of First Fruits—for building Churches, per 48 Geo. 3, c. 65, and 49 Geo. 3, c. 103 - - - - -	- - - - -	6,000 - -	
Dunleary (Kingstown) Harbour, per 56 Geo. 3, c. 62 - - - - -	- - - - -	27,692 6 2	
Issued to pay off Exchequer Bills - - - - -	- - - - -	2,280,507 13 10	
" for Sinking Fund of Irish Debt funded in England - - - - -	1,039,584 19 4		
" " " funded in Ireland - - - - -	1,207,579 - 6		
TOTAL applied to REDUCTION of DEBT - - -	- - - - -	2,247,163 19 10	4,527,671 13 8
BALANCES in the Irish Exchequer, including Special Appropriated Funds, on 5th January 1817 - - - - -	- - - - -	- - - - -	126,459 16 8
		£.	14,693,057 - 3

V.—GENERAL ABSTRACTS of ACCOUNTS of the PUBLIC INCOME and EXPENDITURE of *Great Britain*, and of *Ireland*; and of other Receipts into and Issues from the Exchequer, distinguishing the Amounts raised by Creation of Debt, and applied to the Reduction of Debt; showing also the Balances in the Exchequer, at the beginning and end of each Year, from 1688 to 1816.

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1. Of Net Public Income and Expenditure, &c., Great Britain—1688 to 1800, inclusive - - - - - p. 428—433.
 2. Of Net Public Income and Expenditure, &c., Ireland—1688 to 1800, inclusive - - - - - p. 434—439.
 3. Of Gross Public Income and Expenditure, &c., Great Britain—1801 to 1816, inclusive - - - - - p. 440—441.
 4. Of Gross Public Income and Expenditure, &c., Ireland—1801 to 1816, inclusive - - - - - p. 440—441.
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1. GENERAL ABSTRACT of ACCOUNTS of NET PUBLIC INCOME and EXPENDITURE of *Great*
the Exchequer, from

War or Peace.	REIGN.	PERIOD.	Balances in the Exchequer at the Beginning of the Year.	TOTAL NET INCOME.	OTHER RECEIPTS.		TOTAL RECEIPTS, including BALANCES.
					Repayment of Advances.	Money Raised by Creation of Debt.	
			£.	£.	£.	£.	£.
War	1 to 3 Will. & M.	5 Nov. 1688 to 29 Sept. 1691 - - }	80,139	8,613,192	-	7,882,080	16,575,411
"	3 & 4 "	Year to 29 Sept. 1692	138,669	4,111,088	-	3,058,292	7,308,049
"	4 & 5 "	" " 1693	246,499	3,782,615	-	5,181,921	9,211,035
"	5 & 6 "	" " 1694	256,893	4,003,798	-	5,141,794	9,402,485
"	{ 6 Will. & M., & 6 & 7 Will. 3 }	" " 1695	227,365	4,134,168	-	6,299,302	10,660,835
"	7 & 8 Will. 3	" " 1696	595,908	4,823,452	-	5,063,896	10,483,256
War Peace	} 8 & 9 "	" " 1697	807,204	3,298,441	-	6,670,191	10,775,836
"	- 9 & 10 "	" " 1698	291,402	4,578,102	-	3,293,377	8,162,881
"	- 10 & 11 "	" " 1699	270,511	5,163,812	-	2,879,626	8,313,940
"	- 11 & 12 "	" " 1700	426,810	4,343,787	-	1,115,284	5,885,881
"	- 12 & 13 "	" " 1701	324,345	3,769,378	-	2,064,937	6,158,660
Peace War	} 13 Will. 3 & 1 Anne.	" " 1702	455,134	4,869,091	-	3,295,920	8,620,145
"	- 1 & 2 Anne	" " 1703	528,889	5,561,154	-	3,422,810	9,512,853
"	- 2 & 3 "	" " 1704	530,219	5,393,902	-	3,918,131	9,842,252
"	- 3 & 4 "	" " 1705	807,412	5,292,117	-	4,222,657	10,322,186
"	- 4 & 5 "	" " 1706	734,980	5,283,705	-	5,403,382	11,422,067
"	- 5 & 6 "	" " 1707	1,063,728	5,470,906	-	6,098,260	12,632,894
"	- 6 & 7 "	" " 1708	753,512	5,207,958	-	5,694,412	11,655,882
"	- 7 & 8 "	" " 1709	718,848	5,205,925	-	8,773,211 ^c	14,697,984
"	- 8 & 9 "	" " 1710	609,987	5,248,137	-	7,783,831	13,641,955
"	- 9 & 10 "	" " 1711	556,144	5,178,900	-	14,956,481 ^c	20,691,525
"	- 10 & 11 "	" " 1712	825,306	5,747,800	-	5,666,448	12,239,554
War Peace	} 11 & 12 "	" " 1713	1,291,472	5,779,882	-	3,029,859	10,101,213
"	- 12 & 13 "	" " 1714	893,047	5,361,066	-	3,179,419	9,433,532
"	- 1 & 2 Geo. 1	" " 1715	1,066,690	5,547,419	-	3,025,333 ^c	9,639,442
"	- 2 & 3 "	" " 1716	1,190,549	5,582,050	-	3,572,725	10,345,324
"	- 3 & 4 "	" " 1717	1,184,017	6,514,364	-	13,533,268 ^c	21,231,649
Peace War	} 4 & 5 "	" " 1718	1,430,684	6,089,649	-	2,991,579	10,511,912
"	- 5 & 6 "	" " 1719	1,448,042	6,025,845	-	4,649,396 ^c	12,123,283
"	- 6 & 7 "	" " 1720	1,317,645	6,323,342	-	3,600,741	11,241,728
War Peace	} 7 & 8 "	" " 1721	1,898,728	5,954,164	-	2,092,868	9,945,760
"	- 8 & 9 "	" " 1722	2,444,872	6,149,922	-	3,108,746 ^c	11,703,540
"	- 9 & 10 "	" " 1723	1,185,046	5,992,528	1,000,000	2,868,044	11,045,618
"	- 10 & 11 "	" " 1724	1,180,357	5,772,539	-	1,891,951	8,844,847
"	- 11 & 12 "	" " 1725	1,370,951	5,960,470	-	2,025,834	9,357,255
"	- 12 & 13 "	" " 1726	1,210,100	5,518,291	-	3,760,215	10,488,606
"	- 13 Geo. 1 and 1 Geo. 2 - }	" " 1727	1,110,247	6,103,330	-	2,762,279	9,975,856

^a Including 2,599,798 £., difference of amount of Old Clipped Money and Net Produce of New Money, and 109,245 £., New Money paid to Commissioners of Excise and Treasurer of Navy, and accounted for in the following year.

^b Including 10,864 £., New Money paid to Treasurer of Navy and Paymaster of Forces, the produce of Clipped Money received in the previous year

Britain; of Amounts raised by Creation of Debt, and applied to Reduction of Debt; and of Balances in 1688 to 1800, inclusive.

Interest and Management of the Public Debt.	Civil Government.	Army, Navy, and Ordnance, and War Expenditure.	TOTAL EXPENDITURE.	Advances.	Applied to Reduction of Debt.	Balances in the Exchequer at the End of the Year.	PERIOD.	War or Peace.
£.	£.	£.	£.	£.	£.	£.		
189,474	1,792,149	9,561,299	11,542,922	—	4,893,820	138,669	From 5 Nov. 1688 to 29 Sept. 1691	War.
199,198	661,787	3,393,624	4,254,609	—	2,806,941	246,499	Year to 29 Sept. 1692	"
221,691	702,138	4,652,085	5,575,914	—	3,378,228	256,893	" " 1693	"
442,179	669,366	4,490,406	5,601,951	—	3,573,169	227,365	" " 1694	"
580,744	773,773	4,865,917	6,220,434	—	3,844,493	595,908	" " 1695	"
651,304	713,238	3,924,289	7,997,874 ^a	—	1,678,178	807,204	" " 1696	"
1,044,353	871,378	5,988,583	7,915,178 ^b	—	2,569,256	291,402	" " 1697	"
1,467,292	391,052	2,268,870	4,127,214	—	3,765,156	270,511	" " 1698	Peace of Ryswick.
1,483,775	913,041	2,293,943	4,690,759	—	3,196,380	426,810	" " 1699	Peace.
1,250,884	699,345	1,250,988	3,201,217	—	2,360,319	324,345	" " 1700	"
1,200,351	703,501	1,538,463	3,442,315	—	2,261,211	455,184	" " 1701	"
1,174,218	522,776	3,313,025	5,010,019	—	3,081,237	528,889	" " 1702	War.
1,041,898	604,578	3,666,431	5,312,907	—	3,669,727	530,219	" " 1703	"
977,048	656,134	3,893,630	5,526,812	—	3,508,028	807,412	" " 1704	"
1,035,576	736,665	4,100,798	5,873,039	—	3,714,167	734,980	" " 1705	"
1,078,187	651,858	4,961,837	6,691,882	—	3,666,457	1,063,728	" " 1706	"
1,846,025	1,129,358 ^d	5,771,776	8,747,159	—	3,132,223	753,512	" " 1707	"
1,637,389	784,066	5,320,656	7,742,111	—	3,194,923	718,848	" " 1708	"
2,014,099	776,835	6,369,006	9,159,940	—	4,928,057 ^c	609,987	" " 1709	"
1,754,235	856,912	7,160,748	9,771,895	—	3,313,916	556,144	" " 1710	"
1,813,189	667,784	12,663,952 ^c	15,144,925	—	4,721,294 ^c	825,306	" " 1711	"
2,360,271	726,252	4,777,553	7,864,076	—	3,084,006	1,291,472	" " 1712	"
2,887,861	655,779	2,818,242	6,361,882	—	2,846,284	893,047	" " 1713	Peace of Utrecht.
3,021,152	1,160,519	2,003,576	6,185,247	—	2,181,595	1,066,690	" " 1714	Peace.
3,275,683 ^c	733,670	2,218,997 ^c	6,228,350	—	2,220,543	1,190,549	" " 1715	"
3,027,486	926,467	3,122,081	7,076,034	—	2,085,273	1,184,017	" " 1716	"
3,440,345	983,375	1,461,455	5,885,175	—	13,915,790 ^c	1,430,684	" " 1717	"
2,838,842	840,150	2,674,523	6,353,515	—	2,710,355	1,448,042	" " 1718	War.
2,705,737	807,847	2,638,277	6,151,861	—	4,653,777 ^c	1,317,645	" " 1719	"
2,768,750	979,809	2,253,852	6,002,411	1,000,000	2,340,589	1,898,728	" " 1720	"
3,313,986	1,002,087	1,557,154	5,873,227	—	1,627,661	2,444,872	" " 1721	War.
3,011,973	1,180,709	2,785,318	6,978,000	—	3,540,494 ^c	1,185,046	" " 1722	Peace.
2,918,638	942,027	1,810,454	5,671,119	—	4,194,142	1,180,357	" " 1723	"
2,863,511	968,111	1,606,734	5,438,356	—	2,035,540	1,370,951	" " 1724	"
2,795,613	1,251,080	1,468,935	5,515,628	—	2,631,527	1,210,100	" " 1725	"
2,667,338	1,088,568	1,787,170	5,543,076	—	3,835,283	1,110,247	" " 1726	"
2,783,058	938,775	2,138,522	5,860,355	—	2,856,613	1,258,888	" " 1727	"

^c Including funding of Debt.

^d Including 398,085 l. for equivalent to Scotland.

1. GENERAL ABSTRACT of Accounts of Net Public Income and Expenditure of *Great Britain*; of Amounts

War or Peace.	REIGN.	PERIOD.	Balances in the Exchequer at the Beginning of the Year.	TOTAL NET INCOME.	OTHER RECEIPTS.		TOTAL RECEIPTS, including BALANCES.
					Repayment of Advances.	Money Raised by Creation of Debt.	
			£.	£.	£.	£.	£.
Peace -	1 & 2 Geo. 2 -	Year to 29 Sept. 1728	1,258,888	6,741,450	- -	4,345,859	12,346,197
" -	2 & 3 " -	" " 1729	1,186,284	6,294,458	- -	3,474,359	10,955,101
" -	3 & 4 " -	" " 1730	1,189,434	6,265,420	- -	2,696,663	10,151,517
" -	4 & 5 " -	" " 1731	1,062,134	6,079,878	- -	2,759,857	9,901,869
" -	5 & 6 " -	" " 1732	1,918,357	5,803,476	- -	2,039,590	9,761,423
" -	6 & 7 " -	" " 1733	1,011,957	5,521,990	- -	1,171,825	7,705,772
" -	7 & 8 " -	" " 1734	1,576,516	5,447,613	- -	2,769,615	9,793,744
" -	8 & 9 " -	" " 1735	1,001,539	5,652,447	- -	1,973,642	8,627,628
" -	9 & 10 " -	" " 1736	984,495	5,761,509	- -	2,352,021	9,098,025
" -	10 & 11 " -	" " 1737	1,537,935	6,076,834	- -	1,798,797	9,418,566
" -	11 & 12 " -	" " 1738	1,320,339	5,716,000	- -	1,659,802	8,896,141
War -	12 & 13 " -	" " 1739	1,191,001	5,820,434	- -	2,235,425	9,246,860
" -	13 & 14 " -	" " 1740	1,108,930	5,745,487	- -	2,165,574	9,019,991
" -	14 & 15 " -	" " 1741	964,240	6,244,460	- -	3,945,925	11,154,625
" -	15 & 16 " -	" " 1742	1,014,571	6,415,755	- -	5,097,960	12,528,286
" -	16 & 17 " -	" " 1743	1,393,335	6,567,159	- -	5,590,689	13,551,183
" -	17 & 18 " -	" " 1744	1,033,047	6,576,323	- -	6,088,531	13,697,901
" -	18 & 19 " -	" " 1745	1,322,408	6,451,170	- -	5,182,492	12,956,070
" -	19 & 20 " -	" " 1746	1,141,308	6,249,413	- -	7,435,011 ^a	14,825,732
" -	20 & 21 " -	" " 1747	1,457,197	6,960,752	- -	7,723,800	16,141,749
Peace -	21 & 22 " -	" " 1748	1,216,231	7,199,004	- -	8,610,814	17,026,049
" -	22 & 23 " -	" " 1749	1,656,558	7,494,441	- -	8,015,699 ^a	17,166,698
" -	23 & 24 " -	" " 1750	1,614,181	7,467,267	- -	3,469,388	12,550,831
" -	24 & 25 " -	" " 1751	1,444,350	7,096,736	- -	4,958,286	13,499,372
" -	25 & 26 " -	" 10 Oct. 1752	1,984,427	6,991,998	- -	3,939,130	12,915,555
" -	26 & 27 " -	" " 1753	1,702,344	7,338,480	- -	2,118,878	11,159,702
" -	27 & 28 " -	" " 1754	1,539,123	6,827,473	- -	1,919,194	10,285,790
" -	28 & 29 " -	" " 1755	1,283,414	6,937,537	- -	2,859,309	11,080,260
War -	29 & 30 " -	" " 1756	1,502,725	7,005,881	- -	4,774,433	13,283,039
" -	30 & 31 " -	" " 1757	1,714,751	7,969,395	- -	6,346,120	16,030,266
" -	31 & 32 " -	" " 1758	1,663,067	7,946,459	- -	8,737,228	18,346,754
" -	32 & 33 " -	" " 1759	1,855,694	8,154,611	- -	10,293,869	20,304,174
" -	33 & 34 " -	" " 1760	1,863,056	9,207,446	- -	14,464,061	25,534,563

^a Including funding of Debt.

raised by Creation of Debt, and applied to Reduction of Debt; and of Balances in the Exchequer, &c.—*continued.*

Interest and Management of the Public Debt.	Civil Government.	Army, Navy, and Ordnance, and War Expenditure.	TOTAL EXPENDITURE	Advances.	Applied to Reduction of Debt.	Balances in the Exchequer at the End of the Year.	PERIOD.	War or Peace.
£.	£.	£.	£.	£.	£	£.		
2,333,358	1,050,763	3,117,880	6,504,001	- -	4,655,912	1,186,284	Year to 29 Sept. 1728	Peace.
2,283,894	1,044,142	2,382,679	5,710,715	- -	4,054,952	1,189,434	" " 1729	"
2,279,784	935,308	2,359,346	5,574,438	- -	3,514,945	1,062,134	"* " 1730	"
2,119,828	918,410	2,308,333	5,346,571	- -	2,636,941	1,918,357	" " 1731	"
2,216,748	933,390	1,824,006	4,974,144	- -	3,775,322	1,011,957	" " 1732	"
2,143,444	957,151	1,494,213	4,594,808	- -	1,534,448	1,576,516	" " 1733	"
2,051,723	1,060,075	3,248,600	6,360,398	- -	2,431,807	1,001,539	" " 1734	"
2,174,040	941,475	2,736,940	5,852,455	- -	1,790,678	984,495	" " 1735	"
2,126,776	949,183	2,717,203	5,793,162	- -	1,766,928	1,537,935	" " 1736	"
2,104,779	929,565	2,094,458	5,128,802	- -	2,964,425	1,320,339	" " 1737	"
2,059,273	885,651	1,779,968	4,724,892	- -	2,980,248	1,191,001	" " 1738	"
2,046,671	952,827	2,210,871	5,210,369	- -	2,927,561	1,108,930	" " 1739	{ " War
2,102,115	846,368	3,212,193	6,160,676	- -	1,895,075	964,240	" " 1740	"
2,031,674	841,966	4,514,708	7,388,348	- -	2,751,706	1,014,571	" " 1741	"
2,041,132	833,906	5,658,299	8,533,337	- -	2,601,614	1,393,335	" " 1742	"
2,116,993	883,936	5,978,120	8,979,049	- -	3,539,087	1,033,047	" " 1743	"
2,177,756	921,144	6,299,390	9,398,290	- -	2,977,203	1,322,408	" " 1744	"
2,259,488	836,829	5,823,330	8,919,647	- -	2,895,115	1,141,308	" " 1745	"
2,315,708	784,074	6,703,992	9,803,774	- -	3,564,761 ^a	1,457,197	" " 1746	"
2,716,170	1,366,032	7,370,577	11,452,779	- -	3,472,739	1,216,231	" " 1747	"
2,842,042	996,980	8,104,188	11,943,210	- -	3,426,281	1,656,558	" " 1748	{ " Peace
2,981,328	1,082,089	8,480,381 ^a	12,543,798	- -	3,008,719	1,614,181	" " 1749	"
3,218,266	1,016,021	2,950,362	7,184,649	- -	3,921,832	1,444,350	" " 1750	"
2,977,758	1,067,558	2,379,667	6,424,983	- -	5,089,962	1,984,427	" " 1751	"
2,944,494	1,108,062	2,984,122	7,036,678	- -	4,176,533	1,702,344	" 10 Oct. 1752	"
2,762,329	1,068,185	2,121,785	5,952,299	- -	3,668,280	1,539,123	" " 1753	"
2,822,667	1,043,030	2,164,483	6,030,180	- -	2,972,196	1,283,414	" " 1754	"
2,731,206	997,199	3,390,854	7,119,259	- -	2,458,276	1,502,725	" " 1755	"
2,761,348	1,291,528	5,536,251	9,589,127	- -	1,979,161	1,714,751	" " 1756	{ " War
2,805,047	1,083,011	7,325,444	11,213,502	- -	3,153,697	1,663,067	" " 1757	"
2,895,471	1,278,658	9,025,423	13,199,552	- -	3,291,508	1,855,694	" " 1758	"
2,947,262	991,424	11,443,122	15,381,808	- -	3,059,310	1,863,056	" " 1759	"
3,371,871	1,151,637	13,469,721	17,993,229	- -	5,198,907	2,342,427	" " 1760	"

War with Spain (Right of Search), 1739.
War of Austrian Succession, 1742.

Treaty of Aix la Chapelle.

Seven Years' War.

^a Including funding of Debt.

1. GENERAL ABSTRACT of Accounts of Net Public Income and Expenditure of *Great Britain*; of Amounts

War or Peace.	REIGN.	PERIOD.	Balances in the Exchequer at the Beginning of the Year.	TOTAL NET INCOME.	OTHER RECEIPTS.			TOTAL RECEIPTS, including BALANCES.
					Repayment of Advances.	Remitted from Ireland for Interest, &c. on Irish Debt funded in England.	Money Raised by Creation of Debt.	
			£.	£.	£.	£.	£.	£.
War	34 Geo. 2 and 1 Geo. 3 -	Year to 10 Oct. 1761	2,342,427	9,594,407	-	-	17,843,185	29,780,019
"	1 & 2 Geo. 3 -	" " 1762	2,910,412	9,459,186	-	-	16,711,423	29,081,021
"	2 & 3 "	" " 1763	2,463,517	9,793,322	-	-	12,559,180	24,816,019
Peace	3 & 4 "	" " 1764	2,698,876	10,220,650	-	-	5,600,321	18,519,847
"	4 & 5 "	" " 1765	2,380,240	10,927,559	-	-	5,476,662	18,784,461
"	5 & 6 "	" " 1766	2,394,388	10,276,207	-	-	5,812,598	18,483,193
"	6 & 7 "	" " 1767	2,806,556	9,867,514	-	-	5,247,477	17,921,547
"	7 & 8 "	" " 1768	2,977,383	10,130,642	-	-	7,403,057	20,511,082
"	8 & 9 "	" " 1769	2,830,694	11,129,556	-	-	4,546,577	18,506,827
"	9 & 10 "	" " 1770	2,474,816	11,372,588	-	-	3,354,099	17,201,503
"	10 & 11 "	" " 1771	2,474,797	10,986,621	-	-	4,832,470	18,293,888
"	11 & 12 "	" " 1772	2,657,509	11,032,556	-	-	4,602,439	18,292,504
"	12 & 13 "	" " 1773	2,455,272	10,487,201	-	-	6,164,084	19,106,557
"	13 & 14 "	" " 1774	2,970,568	10,613,339	-	-	3,077,509	16,661,410
War	14 & 15 "	" " 1775	2,627,594	11,112,160	300,000	-	3,457,001	17,496,755
"	15 & 16 "	" " 1776	2,469,198	10,575,892	700,000	-	7,986,387	21,731,477
"	16 & 17 "	" " 1777	2,824,068	11,105,150	300,000	-	10,582,898	24,812,116
"	17 & 18 "	" " 1778	3,274,200	11,435,840	-	-	11,502,460	26,212,500
"	18 & 19 "	" " 1779	2,778,377	11,853,210	-	-	14,393,782	29,025,368
"	19 & 20 "	" " 1780	2,888,835	12,523,557	-	-	19,107,995	34,520,337
"	20 & 21 "	" " 1781	4,197,401	13,280,374	-	-	19,398,792	36,876,567
"	21 & 22 "	" " 1782	3,982,238	13,764,935	-	-	22,737,566	40,484,738
Peace	22 & 23 "	" " 1783	3,757,230	12,677,360	-	-	17,379,392	33,813,982
"	23 & 24 "	" " 1784	4,076,821	13,214,053	-	-	18,137,500	35,428,374
"	24 & 25 "	" " 1785	4,337,179	15,526,646	-	-	16,595,413	36,459,238
"	25 & 26 "	" " 1786	4,986,420	15,245,603	-	-	7,345,431	27,577,454
"	26 & 27 "	" " 1787	3,760,202	16,453,327	-	-	9,944,277	30,157,806
"	27 & 28 "	" " 1788	3,372,219	16,779,396	-	-	9,489,503	29,641,118
"	28 & 29 "	" " 1789	3,918,218	16,669,147	-	-	9,973,589	30,560,954
"	29 & 30 "	" " 1790	4,158,386	17,013,724	-	-	8,934,599	30,106,708
"	30 & 31 "	" " 1791	3,897,242	18,505,663	-	-	10,494,921	32,897,820
"	31 & 32 "	" " 1792	4,273,757	18,607,164	300,000	-	8,525,656	31,706,577
War	32 & 33 "	" " 1793	4,153,129	18,131,343	393,500	-	12,440,183	35,118,155
"	33 & 34 "	" " 1794	4,537,826	18,732,241	597,039	-	22,955,107	46,822,218
"	34 & 35 "	" " 1795	4,107,067	19,053,388	-	-	32,534,598	55,595,053
"	35 & 36 "	" " 1796	4,647,117	19,391,135	-	-	35,575,347	59,613,599
"	36 & 37 "	" " 1797	7,091,025	21,380,407	101,000	-	53,080,769	81,653,201
"	37 & 38 "	" " 1798	10,081,177	26,945,500	62,300	228,302	37,022,937	74,340,216
"	38 & 39 "	" " 1799	10,089,639	31,783,084	362,134	361,080	43,567,879	86,163,816
"	39 & 40 "	Quarter to 5 Jan. 1800	7,030,226	9,674,033	43,000	164,473	9,757,146	26,668,878
"	40 & 41 "	Year to " 1801	7,749,248	31,585,274	903,487	625,688	46,491,146	87,354,848

^a Including 825,000 £., raised for Service of Ireland through the British Exchequer.^b " 1,838,294 £.,^c " 1,706,626 £.,

raised by Creation of Debt, and applied to Reduction of Debt; and of Balances in the Exchequer, &c.—*continued.*

Interest and Management of the Public Debt.	Civil Government.	Army, Navy, and Ordnance, and War Expenditure.	TOTAL EXPENDITURE.	Advances.	Remitted for Irish Loans, and paid for Irish Debt.	Applied to Reduction of Debt.	Balances in the Exchequer at the End of the Year.	PERIOD.	War or Peace.
£.	£.	£.	£.	£.	£.	£.	£.		
3,823,007	1,256,484	16,032,643	21,112,134	—	—	5,757,473	2,910,412	Year to 10 Oct. 1761	War
4,404,091	1,218,045	14,418,154	20,040,290	—	—	6,577,214	2,463,517	" " 1762	"
4,665,745	1,056,192	12,001,470	17,723,407	—	—	4,393,736	2,698,876	" " 1763	"
4,887,184	1,137,140	4,661,924	10,686,248	—	—	5,453,359	2,380,240	" " 1764	"
4,828,210	1,049,712	6,138,652	12,016,574	—	—	4,373,499	2,394,388	" " 1765	"
4,686,257	1,068,837	4,558,570	10,313,664	—	—	5,362,973	2,806,556	" " 1766	"
5,020,481	1,022,323	3,595,725	9,638,529	—	—	5,805,635	2,977,383	" " 1767	"
4,911,204	1,035,821	3,199,426	9,146,451	—	—	8,533,937	2,830,694	" " 1768	"
4,802,636	1,498,342	3,268,221	9,569,199	—	—	6,462,812	2,474,816	" " 1769	"
4,836,104	1,825,398	3,862,897	10,524,399	—	—	4,202,307	2,474,797	" " 1770	"
4,610,516	1,559,432	3,935,768	10,105,716	—	—	5,530,663	2,657,509	" " 1771	"
4,686,273	1,469,358	4,569,349	10,724,980	—	—	5,112,252	2,455,272	" " 1772	"
4,649,065	1,633,115	3,694,700	9,976,880	1,369,490	—	4,789,619	2,970,568	" " 1773	"
4,612,219	1,094,800	3,859,182	9,566,201	30,510	—	4,437,111	2,627,594	" " 1774	"
4,674,010	1,811,505	3,879,265	10,364,780	—	—	4,662,777	2,469,198	" " 1775	"
4,631,810	1,871,808	7,541,049	14,044,667	—	—	4,862,742	2,824,068	" " 1776	"
4,709,348	1,768,937	8,780,749	15,259,034	—	—	6,278,882	3,274,200	" " 1777	"
5,030,270	1,926,074	10,983,456	17,939,800	—	—	5,494,323	2,778,377	" " 1778	"
5,618,121	1,639,651	12,456,712	19,714,484	—	—	6,422,050	2,888,835	" " 1779	"
5,994,640	1,742,458	14,868,152	22,605,250	—	—	7,717,736	4,197,401	" " 1780	"
6,916,710	1,830,680	17,063,022	25,810,412	—	—	7,083,917	3,982,238	" " 1781	"
7,363,996	1,744,605	20,125,164	29,233,765	—	—	7,493,744	3,757,230	" " 1782	"
8,054,142	1,783,531	13,667,041	23,509,714	300,000	—	5,927,447	4,076,821	" " 1783	"
8,678,330	1,804,636	13,761,793	24,244,759	—	—	6,846,436	4,337,179	" " 1784	"
9,229,055	1,811,994	14,791,008	25,832,057	—	—	5,640,761	4,986,420	" " 1785	"
9,480,513	2,014,341	5,482,889	16,977,743	—	—	6,839,509	3,760,202	" " 1786	"
9,291,768	2,014,262	4,178,415	15,484,445	—	—	11,301,142	3,372,219	" " 1787	"
9,407,196	2,022,791	4,907,700	16,337,687	—	—	9,385,213	3,918,218	" " 1788	"
9,425,370	2,145,738	4,447,223	16,018,331	—	—	10,384,237	4,158,386	" " 1789	"
9,370,278	2,203,607	5,224,525	16,798,410	—	—	9,411,057	3,897,242	" " 1790	"
9,429,629	2,387,326	6,178,618	17,995,573	—	—	10,628,496	4,273,757	" " 1791	"
9,310,117	2,065,916	5,577,363	16,953,396	—	—	10,600,052	4,153,129	" " 1792	"
9,149,280	2,336,838	8,136,410	19,622,528	2,198,200	—	8,759,601	4,537,826	" " 1793	"
9,796,761	2,072,741	16,836,610	28,706,112	4,000	—	14,005,034	4,107,067	" " 1794	"
0,470,052	2,252,646	26,272,960	38,995,658	810,500	—	11,241,778	4,647,117	" " 1795	"
1,602,448	2,515,518	28,254,014	42,371,980	99,500	—	10,051,094	7,091,025	" " 1796	"
3,593,967	3,027,661	41,027,624	57,649,252	57,180	825,000	13,040,592	10,681,177	" " 1797	"
6,029,132	2,678,641	28,714,072	47,421,845	78,454	2,037,226	14,713,052	16,089,639	" " 1798	"
6,856,091	2,680,599	27,882,409	47,419,099	399,779	2,008,393	29,306,319	7,030,226	" " 1799	"
3,387,121	537,275	8,458,515	12,382,911	278,200	855,413	5,403,106	7,749,248	Quarter to 5 Jan. 1800	"
0,749,311	2,574,349	31,667,239	50,990,899	41,000	3,335,355	25,368,009	7,619,580	Year " 1801	"

^d Including 762,666 L., raised for Service of Ireland through the British Exchequer.

^e " " 2,740,143 L., " " " "

^f Including funding of Debt.

Seven Years' War.

Peace

War

American War.

Peace of Paris.

War

War with France.

2. GENERAL ABSTRACT of ACCOUNTS of NET PUBLIC INCOME and EXPENDITURE of *Ireland*
 (In British Currency.)
 Exchequer, from 1689

REIGN.	PERIOD.	Balances in the Irish Exchequer at the Beginning of each Period.	TOTAL NET INCOME.	OTHER RECEIPTS.			TOTAL RECEIPTS including BALANCE.
				Repayment of Advances.	—	Raised by Creation of Debt.	
		£.	£.	£.	£.	£.	£.
4 James 2 and 1 Will. & Mary }	Year to 24 June - 1689	21,782	152,810	- -	- -	16,124 ^a	190,716
1 Will. & Mary -	Half year to 25 Dec. 1689	- -	174,645	- -	- -	- -	174,645
2 to 4 „ -	5 June 1690 to 29 Sep. 1692	402	277,217	- -	603,417 ^b	- -	881,036
4 & 5 „ -	Year to „ 1693	- -	154,989	- -	- -	30,508	185,447
5 & 6 „ -	1½ year to 25 Dec. 1694	- -	210,953	- -	- -	- -	210,953
6 „ and 6 & 7 Will. 3 }	Year to „ 1695	1,445	180,661	- -	- -	- -	182,106
7 & 8 Will. 3 -	„ „ 1696	1,148	243,242	- -	- -	- -	244,390
8 & 9 „ -	„ „ 1697	7,060	278,547	- -	- -	- -	285,607
9 & 10 „ -	„ „ 1698	16,651	348,284	- -	- -	- -	364,935
10 & 11 „ -	„ „ 1699	12,510	404,147	7,682	- -	- -	424,339
11 & 12 „ -	„ „ 1700	5,938	460,354	- -	- -	- -	466,292
12 & 13 „ -	„ „ 1701	34,259	411,820	- -	- -	- -	446,079
13 & 14 „ and 1 Anne - }	„ „ 1702	31,045	314,428	- -	- -	- -	345,473
1 & 2 Anne -	„ „ 1703	9,033	261,687	- -	- -	- -	270,720
2 & 3 „ -	„ „ 1704	10,395	281,283	- -	- -	- -	291,678
3 & 4 „ -	„ „ 1705	5,717	303,980	- -	- -	- -	309,697
4 & 5 „ -	„ „ 1706	1,556	309,876	- -	- -	- -	311,432
5 & 6 „ -	„ „ 1707	3,303	312,320	- -	- -	- -	315,623
6 & 7 „ -	„ „ 1708	4,257	316,843	- -	- -	- -	321,100
7 & 8 „ -	„ „ 1709	887	312,519	- -	- -	- -	313,406
8 & 9 „ -	„ „ 1710	141	292,944	- -	- -	- -	293,085
9 & 10 „ -	„ „ 1711	2,273	298,195	- -	- -	- -	300,468
10 & 11 „ -	„ „ 1712	285	338,240	- -	- -	- -	338,525
11 & 12 „ -	„ „ 1713	9,151	351,937	- -	- -	- -	361,088
12 & 13 „ and 1 Geo. 1 - }	„ „ 1714	9,319	331,504	- -	- -	- -	340,823
1 & 2 Geo 1 -	„ „ 1715	915	314,983	- -	- -	- -	315,898
2 & 3 „ -	„ „ 1716	6,012	353,515	- -	- -	46,154	405,681
3 & 4 „ -	„ „ 1717	12,897	393,672	- -	- -	- -	406,569
4 & 5 „ -	„ „ 1718	19,855	428,394	- -	- -	- -	448,249
5 & 6 „ -	„ „ 1719	20,629	443,777	- -	- -	- -	464,406
6 & 7 „ -	„ „ 1720	27,534	405,117	- -	- -	- -	432,651
7 & 8 „ -	„ „ 1721	30,462	408,066	- -	- -	- -	438,528
8 & 9 „ -	„ „ 1722	15,610	440,223	- -	- -	- -	455,833
9 & 10 „ -	„ „ 1723	40,360	446,060	- -	- -	- -	486,420
10 & 11 „ -	„ „ 1724	69,604	452,007	- -	- -	- -	521,611
11 & 12 „ -	„ „ 1725	96,781	442,977	- -	- -	- -	539,758
12 & 13 „ -	1½ year to 25 March 1727	2,601	568,457	- -	- -	- -	571,058

^a Due from the Crown to Vice Treasurer, being over-payments in excess of Net Receipts.

^b 603,417 £. remitted from England for Army Services.

of Amounts raised by Creation of Debt, and applied to Reduction of Debt; and of Balances in the *Irish* to 1800, inclusive.

(In British Currency.)

Interest, &c. of Public Debt.	Civil Government.	Military Expenditure.	TOTAL EXPENDITURE.	Advances.	Applied to Reduction of Debt.	Balances in the Irish Exchequer at the End of each Period.	PERIOD.
£.	£.	£.	£.	£.	£.	£.	
-	24,001	166,715	190,716	-	-	-	Year to 24 June - 1689.
-	30,865	111,115	141,980	-	16,124 ^e	16,541	Half year to 25 Dec. 1689.
-	46,776	833,190	879,966	-	-	1,070 ^d	5 June 1690 to 29 Sep. 1692.
1,531	31,241	152,568	185,340	-	-	107	Year to " 1693.
4,622	27,567	177,319	209,508	-	-	1,445	1½ year to 25 Dec. - 1694.
3,051	25,545	152,362	180,958	-	-	1,148	Year to " 1695.
3,051	42,858	190,498	236,407	923	-	7,060	" " 1696.
2,789	36,716	199,811	239,316	6,759	22,881	16,651	" " 1697.
763	32,714	318,948	352,425	-	-	12,510	" " 1698.
-	50,186	359,115	409,301	1,473 ^f	7,627	5,938	" " 1699.
-	50,832	381,201	432,033	-	-	34,259	" " 1700.
-	72,413	342,621	415,034	-	-	31,045	" " 1701.
-	58,153	278,287	336,440	-	-	9,033	" " 1702.
-	42,008	218,317	260,325	-	-	10,395	" " 1703.
-	49,171	236,790	285,961	-	-	5,717	" " 1704.
-	68,743	239,398	308,141	-	-	1,556	" " 1705.
-	60,463	247,666	308,129	-	-	3,303	" " 1706.
-	61,837	249,529	311,366	-	-	4,257	" " 1707.
-	67,142	253,071	320,213	-	-	887	" " 1708.
-	66,716	246,549	313,265	-	-	141	" " 1709.
-	70,503	220,309	290,812	-	-	2,273	" " 1710.
-	76,865	223,318	300,183	-	-	285	" " 1711.
-	82,192	247,182	329,374	-	-	9,151	" " 1712.
-	76,561	275,208	351,769	-	-	9,319	" " 1713.
-	62,906	277,002	339,908	-	-	915	" " 1714.
-	62,607	247,279	309,886	-	-	6,012	" " 1715.
1,355	73,656	317,773	392,784	-	-	12,897	" " 1716.
3,412	46,617	336,685	386,714	-	-	19,855	" " 1717.
3,751	72,627	351,242	427,620	-	-	20,629	" " 1718.
2,823	75,014	359,035	436,872	-	-	27,534	" " 1719.
4,547	66,614	331,028	402,189	-	-	30,462	" " 1720.
3,877	71,570	347,471	422,918	-	-	15,610	" " 1721.
3,755	86,803	324,915	415,473	-	-	40,360	" " 1722.
3,283	76,861	336,672	416,816	-	-	69,604	" " 1723.
3,657	103,261	317,912	424,830	-	-	96,781	" " 1724.
3,040	104,680	381,692	489,412	-	-	47,745 ^g 2,601	" " 1725.
3,589	117,127	449,842	570,558	-	-	500	1½ year to 25 March 1727.

^c Repaid to Vice Treasurer, over payments in excess of Net Receipts in 1688-9.

^d Balance accounted for in England.

^e Balance carried to account in 1696.

^f To be repaid by the Paymaster General in England.

^g Balance due from late Deputy Vice Treasurer; repaid in subsequent years, and carried to account as money repaid.

2. GENERAL ABSTRACT of Net Public Income and Expenditure of *Ireland*; of Amounts raised by Creation of

REIGN.	PERIOD.	Balances in the Irish Exchequer at the Beginning of each Period.	TOTAL NET INCOME.	OTHER RECEIPTS.			TOTAL RECEIPTS, including BALANCES.
				Repayment of Advances.	—	Raised by Creation of Debt.	
		£.	£.	£.	£.	£.	£.
13 Geo. 1 and 1 Geo. 2 - }	Year to 25 March 1728 -	500	432,657	-	-	-	433,157
1 & 2 Geo. 2 -	" " 1729 -	1,621	400,211	-	-	-	401,832
2 & 3 " -	" " 1730 -	2,506	450,632	-	-	138,462	591,600
3 & 4 " -	" " 1731 -	3,691	405,178	-	-	-	408,869
4 & 5 " -	" " 1732 -	1,110	388,025	-	-	92,307	481,442
5 & 6 " -	" " 1733 -	2,372	490,827	-	-	-	493,199
6 & 7 " -	" " 1734 -	4,606	423,834	-	-	-	428,440
7 & 8 " -	" " 1735 -	4,959	454,593	-	-	-	459,552
8 & 9 " -	" " 1736 -	1,096	431,681	-	-	-	432,777
9 & 10 " -	" " 1737 -	7,627	439,195	-	-	-	446,822
10 & 11 " -	" " 1738 -	13,247	485,205	-	-	-	498,452
11 & 12 " -	" " 1739 -	5,704	474,582	-	-	-	480,286
12 & 13 " -	" " 1740 -	12,256	404,383	-	-	-	416,639
13 & 14 " -	" " 1741 -	11,508	441,236	462	-	9,231	462,437
14 & 15 " -	" " 1742 -	12,393	415,785	-	-	216,923	645,101
15 & 16 " -	" " 1743 -	22,407	451,454	-	-	27,692	501,553
16 & 17 " -	" " 1744 -	13,388	452,363	-	-	-	465,746
17 & 18 " -	" " 1745 -	29,524	444,397	-	-	-	473,921
18 & 19 " -	" " 1746 -	30,701	432,944	-	-	-	463,645
19 & 20 " -	" " 1747 -	36,100	440,311	-	-	36,923	513,334
20 & 21 " -	" " 1748 -	79,123	492,896	-	-	13,846	585,865
21 & 22 " -	" " 1749 -	84,572	513,294	-	-	3,230	601,096
22 & 23 " -	" " 1750 -	202,967	649,607	-	-	2,308	854,882
23 & 24 " -	" " 1751 -	378,330	600,236	-	-	-	978,566
24 & 25 " -	" " 1752 -	228,597	579,927	-	-	-	808,524
25 & 26 " -	" " 1753 -	301,532	616,930	-	-	-	918,462
26 & 27 " -	" " 1754 -	332,320*	658,470	-	-	-	990,790
27 & 28 " -	" " 1755 -	393,337	592,637	-	-	-	985,974
28 & 29 " -	" " 1756 -	384,324	552,335	-	-	-	936,659
29 & 30 " -	" " 1757 -	418,313	544,069	-	-	-	962,382
30 & 31 " -	" " 1758 -	261,108	498,439	-	-	-	759,547
31 & 32 " -	" " 1759 -	171,995	576,403	-	-	-	748,398
32 & 33 " -	" " 1760 -	40,509	552,282	-	-	138,461	731,252
33 & 34 Geo. 2 } and 1 Geo. 3 - }	" " 1761 -	133,747	571,942	-	-	138,461	844,150

* Including 41,456 l. in guineas and Spanish gold transmitted to the English Mint for re-coinage, and received back re-coined this year.

Debt, and applied to Reduction of Debt; and of Balances in the *Irish Exchequer*, from 1688 to 1800, inclusive—*cont^d*.

Interest, &c. of Public Debt.	Civil Government.	Military Expenditure.	TOTAL EXPENDITURE.	Advances.	Applied to Reduction of Debt.	Balances in the <i>Irish Exchequer</i> at the End of each Period.	PERIOD.
£.	£.	£.	£.	£.	£.	£.	
3,555	84,274	343,707	431,536	- -	- -	1,621	Year to 25 March 1728.
2,905	102,120	294,301	399,326	- -	- -	2,506	" " 1729.
4,400	100,765	482,744	587,909	- -	- -	3,691	" " 1730.
10,480	100,337	296,992	407,759	- -	- -	1,110	" " 1731.
12,113	85,456	381,501	479,070	- -	- -	2,372	" " 1732.
12,633	109,369	366,591	488,593	- -	- -	4,606	" " 1733.
13,824	81,584	312,104	407,512	- -	15,969	4,959	" " 1734.
12,234	106,043	333,348	451,625	- -	6,831	1,096	" " 1735.
12,313	94,667	309,862	416,842	- -	8,308	7,627	" " 1736.
12,226	103,196	313,261	428,683	- -	4,892	13,247	" " 1737.
11,146	104,640	367,731	483,517	- -	9,231	5,704	" " 1738.
11,848	96,432	350,519	458,799	- -	9,231	12,256	" " 1739.
10,715	83,857	305,481	400,053	462	4,616	11,508	" " 1740.
11,324	95,887	334,525	441,736	- -	8,308	12,393	" " 1741.
12,843	126,917	347,934	487,694	- -	135,000	22,407	" " 1742.
11,752	112,088	350,438	474,278	- -	13,892	13,383	" " 1743.
12,554	101,739	317,037	431,330	- -	4,892	29,524	" " 1744.
12,799	126,238	304,091	443,128	- -	92	30,701	" " 1745.
13,611	110,760	302,989	427,360	- -	185	36,100	" " 1746.
13,094	102,053	319,064	434,211	- -	- -	79,123	" " 1747.
13,568	102,846	384,879	501,293	- -	- -	84,572	" " 1748.
13,385	108,484	276,260	398,129	- -	- -	202,967	" " 1749.
14,835	106,094	342,792	463,721	- -	12,831	378,330	" " 1750.
12,837	130,816	483,085	626,738	- -	123,231	228,597	" " 1751.
7,853	118,053	372,778	498,684	- -	8,308	301,532	" " 1752.
6,508	113,166	358,745	478,419	- -	107,723	332,320*	" " 1753.
3,692	160,948	403,551	568,192	- -	29,261	393,337	" " 1754.
2,489	120,406	412,386	535,281	- -	66,369	384,324	" " 1755.
143	133,500	380,919	514,562	- -	3,784	418,313	" " 1756.
374	202,749	492,244	695,367	- -	5,907	261,108	" " 1757.
20	171,529	413,049	584,598	- -	2,954	171,995	" " 1758.
85	255,454	451,981	707,520	- -	369	40,509	" " 1759.
-	129,549	467,956	597,505	- -	- -	133,747	" " 1760.
4,782	195,799	573,359	773,940	- -	277	69,933	" " 1761.

* Including 41,456 £. in guineas and Spanish gold transmitted to the English Mint for re-coinage.

2. GENERAL ABSTRACT of Net Public Income and Expenditure of *Ireland*; of Amounts raised by Creation of

REIGN.	PERIOD.	Balances in the Irish Exche- quer at the Beginning of each Period.	TOTAL NET INCOME.	OTHER RECEIPTS.			TOTAL RECEIPTS, including BALANCES.
				Repayment of Advances.	—	Raised by Creation of Debt.	
		£.	£.	£.	£.	s. d.	£.
1 & 2 Geo 3 -	Year to 25 March 1762 -	69,933	693,032	- -	-	-	46,154
2 & 3 " -	" " 1763 -	93,594	687,031	- -	-	-	184,615
3 & 4 " -	" " 1764 -	57,138	705,149	- -	-	-	92,308
4 & 5 " -	" " 1765 -	199,904	762,213	- -	-	-	962,117
5 & 6 " -	" " 1766 -	124,151	767,949	- -	-	-	892,100
6 & 7 " -	" " 1767 -	141,805	712,266	- -	-	-	92,308
7 & 8 " -	" " 1768 -	100,026	710,446	- -	-	-	810,472
8 & 9 " -	" " 1769 -	121,632	771,023	- -	-	-	892,655
9 & 10 " -	" " 1770 -	36,975	721,071	- -	-	-	73,846
10 & 11 " -	" " 1771 -	118,591	707,996	- -	-	-	46,154
11 & 12 " -	" " 1772 -	37,702	676,324	- -	-	-	92,308
12 & 13 " -	" " 1773 -	42,743	718,536	923	-	-	92,308
13 & 14 " -	" " 1774 -	44,808	662,666	- -	-	-	48,923
14 & 15 " -	" " 1775 -	57,689	721,054	- -	-	-	195,692
15 & 16 " -	" " 1776 -	61,095	714,285	- -	-	-	32,308
16 & 17 " -	" " 1777 -	59,965	876,934	- -	-	-	129,230
17 & 18 " -	" " 1778 -	59,132	658,339	- -	-	-	91,061
18 & 19 " -	" " 1779 -	66,763	592,192	- -	-	-	339,092
19 & 20 " -	" " 1780 -	124,518	556,414	- -	-	-	231,380
20 & 21 " -	" " 1781 -	78,828	739,850	- -	-	-	323,466
21 & 22 " -	" " 1782 -	121,263	764,375	- -	-	-	195,624
22 & 23 " -	" " 1783 -	183,754	1,106,504	- -	-	-	387,645
23 & 24 " -	" " 1784 -	236,038	1,013,869	- -	-	-	273,900
24 & 25 " -	" " 1785 -	177,761	881,064	- -	-	-	349,985
25 & 26 " -	" " 1786 -	186,505	1,127,918	- -	-	-	313,939
26 & 27 " -	" " 1787 -	245,651	1,228,484	- -	-	-	85,283
27 & 28 " -	" " 1788 -	212,109	1,260,282	- -	-	-	347,963
28 & 29 " -	" " 1789 -	203,991	1,233,411	7,384	-	-	522,472
29 & 30 " -	" " 1790 -	256,525	1,381,281	3,692	-	-	848,196
30 & 31 " -	" " 1791 -	287,991	1,313,477	9,231	-	-	107,723
31 & 32 " -	" " 1792 -	275,303	1,368,414	- -	-	-	115,385
32 & 33 " -	" " 1793 -	204,498	1,363,800	- -	-	-	131,538
33 & 34 " -	" " 1794 -	219,559	1,178,872	- -	-	-	845,045
34 & 35 " -	" " 1795 -	569,773	1,475,216	- -	-	-	1,135,186
35 & 36 " -	" " 1796 -	551,060	1,551,592	- -	^a 300,000	- -	1,635,932
36 & 37 " -	" " 1797 -	1,000,359	1,703,109	5,067	^b 52,500	- -	1,387,028
37 & 38 " -	" " 1798 -	539,510	2,084,069	- -	^b 83,134	- -	3,268,861
38 & 39 " -	" " 1799 -	210,242	2,145,719	- -	^b 399,779	- -	3,734,839
39 & 40 " -	" " 1800 -	308,133	3,017,758	- -	-	-	5,502,462
40 & 41 " -	$\frac{1}{2}$ year to 5 January 1801 -	908,939	2,204,163	- -	-	-	3,957,344

^a Remitted from England towards payment of Public Services in Ireland.^b Advanced from England towards payment of Public Services in Ireland, and to be repaid.

Debt, and applied to Reduction of Debt; and of Balances in the *Irish Exchequer*, from 1688 to 1800, inclusive—*cont^d*.

Interest, &c. of Public Debt.	Civil Government.	Military Expenditure.	TOTAL EXPENDITURE.	Advances.	Applied to Reduction of Debt.	Balances in the Irish Exchequer at the End of each Period.	PERIOD.
£.	£.	£.	£.	£.	£.	£.	
14,847	168,946	531,732	715,525	- -	- -	93,594	Year to 25 March 1762.
17,368	273,139	612,979	903,486	- -	4,616	57,138	" " 1763.
9,231	188,569	456,891	654,691	- -	- -	199,904	" " 1764.
47,167	227,173	530,442	804,782	2,769	30,415	124,151	" " 1765.
24,757	202,309	505,829	732,895	- -	17,400	141,805	" " 1766.
22,026	283,544	530,860	836,430	- -	9,923	100,026	" " 1767.
20,597	186,226	472,556	679,379	- -	9,461	121,632	" " 1768.
25,237	282,537	517,214	824,988	- -	30,692	36,975	" " 1769.
25,025	191,501	481,544	698,070	- -	15,231	118,591	" " 1770.
24,662	211,395	572,489	808,546	- -	26,493	37,702	" " 1771.
26,198	207,366	504,227	737,791	- -	25,800	42,743	" " 1772.
31,226	235,131	540,714	807,071	- -	2,631	44,808	" " 1773.
32,834	171,681	467,609	672,124	- -	26,584	57,689	" " 1774.
42,964	283,371	585,205	911,540	- -	1,800	61,095	" " 1775.
48,530	193,740	489,522	733,792	- -	13,931	59,965	" " 1776.
54,695	326,295	625,823	1,006,813	- -	184	59,132	" " 1777.
57,453	234,488	449,736	741,677	- -	92	66,763	" " 1778.
75,027	214,879	583,439	873,345	- -	184	124,518	" " 1779.
77,260	231,344	524,880	833,484	- -	- -	78,828	" " 1780.
95,449	290,654	629,163	1,015,266	- -	4,615	121,263	" " 1781.
100,538	236,758	500,212	837,508	- -	60,000	183,754	" " 1782.
120,830	583,766	609,131	1,313,727	- -	128,138	236,038	" " 1783.
127,210	526,074	488,985	1,142,269	- -	203,777	177,761	" " 1784.
130,335	376,293	502,157	1,008,785	23,077	190,443	186,505	" " 1785.
144,023	428,231	606,591	1,178,845	- -	203,866	245,651	" " 1786.
139,682	467,853	569,974	1,177,509	- -	169,800	212,109	" " 1787.
147,763	621,096	580,857	1,349,716	9,230	257,417	203,991	" " 1788.
143,248	520,737	571,036	1,235,021	11,077	464,635	256,525	" " 1789.
140,578	556,534	598,771	1,295,883	- -	905,820	237,991	" " 1790.
129,327	582,512	672,249	1,384,088	- -	59,031	275,303	" " 1791.
133,173	647,277	615,500	1,395,950	- -	158,654	204,498	" " 1792.
132,587	616,255	614,546	1,363,388	- -	116,889	219,559	" " 1793.
146,507	688,534	745,823	1,580,869	- -	92,834	569,773	" " 1794.
214,425	740,879	1,553,562	2,508,866	- -	120,249	551,060	" " 1795.
244,978	702,586	1,855,369	2,802,933	5,067	230,225	1,000,359	" " 1796.
403,286	661,137	2,032,130	3,101,553	- -	507,000	539,510	" " 1797.
560,587	715,775	3,401,760 ^c	4,678,122	- -	1,087,210	210,242	" " 1798.
628,210	879,581	3,865,531	5,373,322	131,634 ^d	677,490	308,133	" " 1799.
993,687	1,025,510	4,596,762	6,615,959	403,779 ^d	899,676	908,939	" " 1800.
914,896	953,610	2,757,193	4,625,699	- -	878,010	1,566,737	$\frac{1}{2}$ year to 5 January 1801.

^c Including 638,288 l. advances from the Irish Treasury prior to 1795-6 for Army Extraordinaries, and allowed by King's Letter, in 1797-8.^d Advances from Great Britain, repaid.

3.—GENERAL ABSTRACT of ACCOUNTS of GROSS PUBLIC INCOME and EXPENDITURE of *Great* the Exchequer from

War or Peace.	REIGN.	PERIOD.	Balances in the Exchequer at the Beginning of the Year.	TOTAL GROSS INCOME.	OTHER RECEIPTS.			TOTAL RECEIPTS, including BALANCES.
					Repayment of Advances.	Proportion of Lottery Receipts remitted to Ireland, and Remittances from Ireland for Interest, &c., of Irish Debt funded in England.	Money raised by Creation of Debt.	
		Year ending—	£.	£.	£.	£.	£.	£.
Var	41 & 42 Geo. 3	5 Jan. 1802	7,620,555	35,899,535	69,266	803,800	59,738,060	104,131,216
Var	42 & 43 "	" 1803	8,899,516	37,403,446	31,596	1,075,281	42,498,949	89,908,788
Peace	43 & 44 "	" 1804	9,800,889	39,129,639	190,784	1,100,718	30,861,900	81,083,930
Peace	44 & 45 "	" 1805	8,812,836	46,544,322	223,560	1,314,179	32,858,300	89,753,197
Var	45 & 46 "	" 1806	10,255,151	51,150,249	265,966	1,757,925	53,008,650	116,437,941
Var	46 & 47 "	" 1807	10,790,442	55,707,175	373,749	1,929,725	51,006,449	119,807,541
Var	47 & 48 "	" 1808	10,490,631	59,791,066	337,553	2,175,282	49,978,500	122,773,032
Var	48 & 49 "	" 1809	12,895,811	62,921,016	88,025	2,169,290	59,336,300	137,410,443
Var	49 & 50 "	" 1810	13,450,804	64,101,908	34,902	2,406,964	58,728,500	138,723,078
Var	50 & 51 "	" 1811	13,266,410	69,559,212	129,123	2,622,887	59,320,700	144,898,332
Var	51 & 52 "	" 1812	12,459,257	67,497,807	52,907	2,857,047	64,973,300	147,840,318
Var	52 & 53 "	" 1813	12,414,807	64,671,787	2,584,079	2,909,813	80,700,425 ^a	163,280,911
Var	53 & 54 "	" 1814	11,289,058	72,807,992	574,820	3,320,892	105,300,610	193,293,372
Var	54 & 55 "	" 1815	15,083,359	74,289,368	72,841	3,651,450	88,892,390	181,989,408
Var	55 & 56 "	" 1816	13,947,228	78,613,803	59,106	4,119,617	95,485,889	192,225,642
Peace	56 & 57 "	" 1817	14,386,774	65,162,784	35,833	4,685,697	55,841,300	140,112,388

^a Including 2,500,000 l. borrowed on Loan for East India Company.

4.—GENERAL ABSTRACT of ACCOUNTS of GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*; Irish Exchequer, from

(In British Currency.)

REIGN.	PERIOD.	Balances in the Irish Exchequer at the Beginning of the Year.	TOTAL GROSS INCOME.	OTHER RECEIPTS.		TOTAL RECEIPTS, including BALANCES.
				Repayment, &c. of Advances.	Raised by Creation of Debt.	
		£.	£.	£.	£.	£.
1 & 42 Geo. 3	Year to 5 January	1802	1,566,737	3,203,951	20,412	4,366,858
2 & 43 "	" "	1803	379,480	3,803,705	296,526 ^b	4,146,154
3 & 44 "	" "	1804	949,355	3,361,460	61,083	3,579,754
4 & 45 "	" "	1805	299,056	3,713,777	56,180	5,653,578
5 & 46 "	" "	1806	256,838	3,903,720	45,358	4,561,185
6 & 47 "	" "	1807	256,786	4,515,434	44,223	4,023,698
7 & 48 "	" "	1808	478,629	5,072,057	50,555	3,117,921
8 & 49 "	" "	1809	280,112	5,283,404	50,553	5,475,134
9 & 50 "	" "	1810	1,605,583	5,116,209	50,049	4,434,079
10 & 51 "	" "	1811	1,265,291	4,713,876	46,903	5,218,668
11 & 52 "	" "	1812	243,097	5,042,343	64,556	6,775,630
12 & 53 "	" "	1813	734,284	5,730,901	83,591	7,408,860
13 & 54 "	" "	1814	1,261,586	5,879,263	119,254	7,297,719
14 & 55 "	" "	1815	1,283,156	6,429,469	136,153	8,711,813
15 & 56 "	" "	1816	1,567,735	6,604,068	137,446	12,380,020
16 & 57 "	" "	1817	1,343,154	5,551,493	163,559	7,634,851

^b Including 276,000 l. advanced for Public Services from Great Britain, to be repaid.

tain; of Amounts raised by Creation of Debt, and applied to Reduction of Debt; and of Balances in 01 to 1816, inclusive.

Interest and Management of the Public Debt.	Civil Government.	Army, Navy, and Ordnance, and War Expenditure.	TOTAL EXPENDITURE.	Advances.	Remitted to Ireland for Loans, Lotteries, &c., and paid for Irish Debt.	Applied to Reduction of Debt.	Balances in the Exchequer at the End of the Year.	PERIOD.	War or Peace.
£.	£.	£.	£.	£.	£.	£.	£.	Year to—	
81,281	6,467,916	33,691,813	58,641,010	164,136	3,888,581	32,537,973	8,899,516	5 Jan. 1802	War.
81,112	6,969,954	22,692,958	48,644,024	311,000	3,074,453	28,078,422	9,800,889	" 1803	{ War. Peace.
00,641	5,931,437	21,824,553	49,956,632	55,000	3,103,129	22,156,333	8,812,836	" 1804	{ War. Peace.
19,177	6,661,349	30,074,219	55,654,745	-	5,048,435	18,796,664	10,253,353	" 1805	War.
49,971	6,740,068	37,364,412	64,454,452	90,000	6,304,476	34,798,571	10,790,442	" 1806	"
02,640	6,321,770	38,303,760	65,728,170	311,000	4,159,219	39,118,520	10,490,631	" 1807	"
84,594	7,019,202	37,231,551	65,835,347	152,881	5,028,011	38,860,981	12,895,811	" 1808	"
44,231	6,836,520	42,399,776	69,980,527	163,166	5,467,105	48,348,841	13,450,804	" 1809	"
62,407	7,382,007	44,366,052	73,410,467	279,496	5,343,057	46,423,648	13,266,410	" 1810	"
22,192	7,197,202	44,723,313	73,742,707	1,136,145	8,016,530	49,543,693	12,459,257	" 1811	"
32,226	7,181,317	49,952,489	78,866,032	1,908,292	6,242,889	48,408,298	12,414,807	" 1812	"
09,899	7,850,486	55,267,544	86,627,929	2,518,040 ^a	7,524,959	55,320,924	11,289,058	" 1813	"
43,660	7,922,213	70,647,787	102,613,660	9,128	8,714,063	66,873,162	15,083,359	" 1814	"
09,348	8,496,760	69,183,301	104,089,409	43,409	8,692,406	55,216,955	13,947,228	" 1815	"
26,066	8,888,277	53,482,626	90,796,968	21,851	14,394,588	72,625,461	14,386,774	" 1816	{ War. Peace.
05,921	8,534,471	25,787,020	63,027,412	-	7,712,181	55,984,525	13,388,270	" 1817	"

^a Including 2,500,000 £. borrowed on Loan for East India Company.

Amounts raised by Creation of Debt, and applied to Reduction of Debt; and of Balances in the 01 to 1816, inclusive.

(In British Currency.)

Interest &c., of the Public Debt.	Civil Government.	Military Expenditure.	Paid to British Exchequer on Account of the Balance due towards 2-17ths of the Joint Expenditure of the United Kingdom.	TOTAL EXPENDITURE.	Advances.	Applied to Reduction of Debt.	Balances in the Irish Exchequer at the End of the Year.	PERIOD.
£.	£.	£.	£.	£.	£.	£.	£.	Year to—
82,075	1,655,489	3,959,784	-	7,198,248	65,176	1,515,054	379,480	5 Jan. - 1802
46,892	2,129,408	2,597,956	-	6,174,266	63,547	1,488,707	949,355	" - 1803
17,800	1,567,160	3,032,312	-	6,117,272	27,711	1,507,613	299,056	" - 1804
17,897	1,201,263	4,237,938	-	7,257,098	23,705	2,184,950	256,838	" - 1805
78,749	1,166,576	3,883,422	-	7,028,747	32,700	1,448,868	256,786	" - 1806
73,086	1,218,625	3,822,499	-	7,214,210	325,289 ^c	822,013	478,629	" - 1807
40,220	1,500,050	3,790,197	-	7,530,467	27,926	880,657	280,112	" - 1808
05,673	1,468,983	4,310,434	-	8,085,090	57,271	1,341,259	1,603,583	" - 1809
39,042	1,586,723	4,154,179	-	8,279,944	72,901	1,587,784	1,265,291	" - 1810
14,272	1,834,950	3,484,375	1,270,000	9,204,097	110,334	1,687,210	243,097	" - 1811
46,664	1,953,443	3,640,210	1,465,000	9,910,317	160,239	1,820,786	734,284	" - 1812
63,867	1,765,821	3,567,007	1,656,276	9,952,971	179,710	2,563,369	1,261,586	" - 1813
11,276	1,802,426	3,532,599	2,603,455	11,249,756	146,022	1,878,888	1,283,156	" - 1814
92,472	2,000,094	3,289,800	2,466,545	11,348,911	215,114	3,428,831	1,567,735	" - 1815
54,896	2,013,486	2,986,239	6,107,987	14,962,608	180,322	4,203,185	1,343,154	" - 1816
18,327	1,988,566	2,393,540	1,184,009	9,784,442	254,483	4,527,672	126,460	" - 1817

^c Including 276,000 £. Advance in 1802 from Great Britain, repaid.

APPENDICES.

1. An Account of the Net Receipts of the Revenues of Great Britain, and of the actual Payments in each Year, from Lady-day 1685 to Lady-day 1688, together with the Total Amount and the Medium Annual Amount; showing also the Amounts raised by way of Loan, and applied to the Payment of Principal and Interest of Moneys borrowed during the same Period - - - - - pp. 444, 445
 2. Details of the Expenditure of Great Britain for Miscellaneous Supply Grants, in each Financial Year from 10th October 1783 to 5th January 1801; exclusive of the Amounts repaid in each Year to the Civil List, to replace Advances for such Supply Grants - - - - - p. 446 to p. 449
 3. Details of Amounts repaid to the Civil List, in each Financial Year, from 10th October 1757 to 5th January 1801, to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Services - - - - - p. 450 to p. 454
 4. Details of Sums repaid to the Civil List, in each Financial Year, from 5th January 1801 to 5th January 1817, to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Services, arranged in Classes - - - - - p. 455
 5. Explanatory Note on the Settlement of the Accounts of the Joint Expenditure of the United Kingdom, for Great Britain and Ireland respectively, during the Period from 5th January 1801, the date of the Union, to 5th January 1817, the Date of Consolidating the Revenues of the two Countries; including an Explanation of Differences in Amounts of the Public Income and Expenditure of Great Britain, as stated in the Annual Finance Accounts upon which the Accounts of Joint Expenditure were based, and in the Balanced Accounts of such Income and Expenditure as now stated in Accounts III; with the Result as affecting the Amount of Stated Balance finally due from Ireland and Great Britain on the Joint Expenditure Account - - - - - p. 456 to p. 474
 6. Table of Approximate Dates, as nearly as can be ascertained, of the Beginning and End of the several Wars, and Naval and Military Operations, in which this Kingdom has been engaged since 1688 - - - - - p. 476
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Appendix, No. 1.

AN ACCOUNT of the NET RECEIPTS of the REVENUES of *Great Britain*, and of the Actual Payment of the Annual Amount; showing also the Amounts raised by way of Loan, and applied to the Payment of the House of Commons; see Abstract of this Return, Commons Journals, 20 March 1689, &c.

(1 to 4 James II.)

N.B.—King James II. reigned from 6 February 1688

	R E C E I P T S.									
	Year ending Lady-day 1686.		Year ending Lady-day 1687.		Year ending Lady-day 1688.		TOTAL of the Three Years.		Medium Annual Amount.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Customs, including $4\frac{1}{2}$ per Cent. Duty and Seizures	811,349	2 6	1,132,871	6 3	1,052,191	12 7	2,996,412	1 4	998,804	-
Excise, including Wine Licenses - - - -	615,330	12 4	637,545	- 7	671,239	19 3	1,924,115	12 2	641,371	17
Hearth Money - - - - -	210,096	7 6	209,631	6 2	246,441	12 8	666,169	6 4	222,053	2
Post Office - - - - -	74,035	13 10	75,904	4 9	76,317	18 10	226,257	17 5	75,419	5
Arrears of Poll Taxes, Aids, and Subsidies - -	30	- -	1,754	5 5	1,408	7 8	3,192	13 1	1,064	4
Crown Lands - - - - -	13,056	- 2	11,556	16 5	17,079	7 5	42,592	4 -	14,197	8
Rent of Hackney Coaches - - - - -	-	- -	-	- -	166	13 4	166	13 4	55	11
First Fruits and Tenths - - - - -	18,257	16 5	17,376	9 2	17,354	17 9	52,989	3 4	17,663	1
Temporalities of Archbishoprick of York - -	-	- -	1,000	- -	2,106	14 -	3,106	14 -	1,035	11
Estates forfeited for Treason - - - - -	376	10 2	-	- -	1,369	15 2	1,746	5 4	582	1
Profits by sale of Tin Farthings - - - - -	6,847	14 5	5,500	- -	574	5 9	12,922	- 2	4,307	6
King's Bench Fines - - - - -	2,741	2 2	10,630	18 9	9,261	12 2	22,633	13 1	7,544	11
Recusants' Money - - - - -	3,041	1 7	1,214	10 10	88	8 1	4,344	- 6	1,448	-
King's Revenue when Duke - - - - -	-	- -	-	- -	900	- -	900	- -	300	-
King's Dividend in East India Company - -	750	- -	750	- -	750	- -	2,250	- -	750	-
King's Dividend in African Company - - -	322	10 -	322	10 -	322	10 -	967	10 -	322	10
Presents from the East India Company - -	10,750	- -	10,750	- -	-	- -	21,500	- -	7,166	13
Queen Dowager's Portion - - - - -	23,630	- -	-	- -	-	- -	23,630	- -	7,876	13
Part of the Revenue of Ireland - - - - -	10,000	- -	6,000	- -	2,700	- -	18,700	- -	6,233	6
His Majesty's Part of certain Wrecks taken out of the Sea.	-	- -	22,397	10 6	-	- -	22,397	10 6	7,465	16
Arrears of old Farmers of the Revenue in Ireland	-	- -	14,254	15 5	-	- -	14,254	15 5	4,751	11
Arrears of old Farmers of the Post Office - -	7,630	15 4	7,630	15 4	8,000	- -	23,261	10 8	7,753	16
Money paid, by His Majesty's direction, by Mr. Shaw.	18,676	18 3	-	- -	-	- -	18,676	18 3	6,225	12
Money paid, by His Majesty's direction, by Mr. Guy.	667	16 7	300	- -	-	- -	967	16 7	322	12
Other Moneys and Imprest Moneys repaid - -	1,340	- -	400	- -	654	7 9	2,394	7 9	798	2
Miscellaneous - - - - -	3,399	18 6	7,175	3 -	4,390	8 6	14,965	10 -	4,988	10
TOTAL INCOME - - - £.	1,833,219	19 9	2,174,965	12 7	2,113,318	10 11	6,121,504	3 3	2,040,501	7
Loans in anticipation of Duties, &c. - - -	307,226	- -	183,404	- -	192,920	- -	683,550	- -	227,850	-
TOTAL RECEIPT - - - £.	2,140,445	19 9	2,358,369	12 7	2,306,238	10 11	6,805,054	3 3	2,268,351	7

Appendix, No. 1.

in each Year, from Lady-day 1685 to Lady-day 1688, together with the Total Amount, and the Medium Principal and Interest of Moneys borrowed during the same Period. (From the entry of the Original Return Hansard's Parliamentary History, Vol. I., p. 190.)

5 November 1688, the day of King William's Landing at Torbay. (1 to 4 James II.)

	P A Y M E N T S.				
	Year ending Lady-day 1686.	Year ending Lady-day 1687.	Year ending Lady-day 1688.	TOTAL of the Three Years.	Medium Annual Amount.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
For Civil Government, viz.:					
Privy Purse - - - - -	25,950 - -	27,300 - -	26,000 - -	79,250 - -	26,416 13 4
Jewels and Plate - - - - -	21,087 - -	10,400 - -	15,733 18 2	47,220 18 2	15,740 6 1
Cofferer of the Household - - - - -	52,600 - -	66,156 15 9	79,261 10 10	198,018 6 7	66,006 2 2
Treasurer of the Chamber - - - - -	23,272 17 5	26,527 2 7	35,529 16 8	85,329 15 8	28,443 5 3
Great Wardrobe - - - - -	10,000 - -	14,600 - -	20,775 11 11	45,375 11 11	15,125 3 11
Robes - - - - -	1,780 4 3	3,750 - -	2,500 - -	8,030 4 3	2,676 14 9
Works - - - - -	28,429 19 8	25,285 - -	20,276 18 2	73,991 17 10	24,663 19 3
Stables, over and above borne on Household Establishment.	4,200 - -	12,090 7 8	16,846 11 5	33,136 19 1	11,045 13 1
Foreign Ministers - - - - -	37,435 7 2	32,447 18 8	28,089 2 11	97,972 8 9	32,657 9 7
Fees and Salaries - - - - -	43,479 9 7	60,863 6 5	65,144 1 8	169,486 17 8	56,495 12 7
Pensions and Annuities - - - - -	117,443 18 4	158,910 2 4	163,757 11 1	440,111 11 9	146,703 17 3
Band of Pensioners - - - - -	3,000 - -	9,000 - -	6,000 - -	18,000 - -	6,000 - -
Bounties - - - - -	44,886 - 6	14,913 11 7	23,242 - -	83,041 12 1	27,680 10 8
Secret Service - - - - -	118,890 16 7	104,491 13 3	107,632 18 6	331,015 8 4	110,338 9 5
Contingencies, &c. - - - - -	16,058 7 3	30,140 7 5	21,301 - 3	67,499 14 11	22,499 18 4
TOTAL CIVIL LIST - - - - -	548,514 - 9	596,876 5 8	632,091 - 7	1,777,481 7 -	592,493 15 8
Mint - - - - -	6,234 15 8	15,155 6 4	17,712 10 -	39,102 12 -	13,034 4 -
Tangier Arrears - - - - -	24,125 15 -	26,874 5 -	21,200 - -	72,200 - -	24,066 13 4
Benevolence for Redemption of Captives - - -	3,615 3 -	3,011 19 -	- - -	6,627 2 -	2,209 - 8
King Charles II., Servants' Arrears - - -	- - -	203,777 6 1	61,464 19 10	265,242 5 11	88,414 1 11
TOTAL CIVIL GOVERNMENT - - -	582,489 14 5	845,695 2 1	732,468 10 5	2,160,653 6 11	720,217 15 7
Army, including 30,000 l. payment out of Ireland	547,124 7 9	664,259 6 10	621,265 9 9	1,832,649 4 4	610,883 1 6
Navy - - - - -	367,130 13 6	444,805 4 10	440,452 - 3	1,252,387 18 7	417,462 12 10
Ordinance, land and sea service - - - - -	70,300 - -	86,904 11 3	93,275 18 7	250,480 7 10	83,493 9 3
TOTAL EXPENDITURE, exclusive of Principal and Interest of Debt - - }	1,567,044 15 8	2,041,664 5 -	1,887,461 17 -	5,496,170 17 8	1,832,056 19 2
Interest to Bankers - - - - -	15,500 - -	20,700 - -	13,248 10 -	49,448 10 -	16,482 16 8
To complete satisfaction of Principal sum of 549,747 l. 9 s. due on Tallies on anticipation of Duties, &c., at late King's Death - - }	260,339 3 3	79,108 5 9	34,500 - -	373,947 9 -	124,640 3 -
Interest on that Debt, and for Principal and Interest of other Debts due then or borrowed since - - - - - }	116,063 4 10	196,296 14 5	274,087 5 5	586,447 4 8	195,482 8 3
TOTAL - - - £.	1,958,947 3 9	2,337,769 5 2	2,209,297 12 5	6,506,014 1 4	2,168,671 7 1

Appendix, No. 2.

DETAILS of the EXPENDITURE of *Great Britain* for MISCELLANEOUS SUPPLY GRANTS, in each Financial Year from 10 October 1783 to 5 January 1801, being exclusive of the Amount repaid in each Year to the Civil List, to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Grants.

Note.—The Details of the Expenditure of Great Britain and of Ireland for Miscellaneous Supply Grants, in each Financial Year from 5 January 1801, will be found in the Annual Finance Accounts.

	In the Year ended 10 October															
	1784.			1785.			1786.			1787.			1788.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Rebuilding Newgate	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings at Somerset House	25,000	-	-	20,000	-	-	30,000	-	-	26,607	12	5	15,000	-	-	
Admiralty Buildings	-	-	-	-	-	-	-	-	-	5,000	-	-	1,000	-	-	
Roads and Bridges in Scotland	500	-	-	4,830	7	6	2,800	-	-	6,730	-	-	5,284	-	-	
Purchase of Houses near Chatham	4,949	7	5	-	-	-	-	-	-	-	-	-	-	-	-	
Making Harbour of the Catwater, Plymouth	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	
Commissioners of Public Accounts	9,000	-	-	9,000	-	-	9,000	-	-	-	-	-	-	-	-	
Prince of Wales's Household	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Levant Company	4,000	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	
Committee of Inquiry into Carnatic War	920	-	9	-	-	-	-	-	-	-	-	-	-	-	-	
Committee of Inquiry into East India Company	116	16	6	-	-	-	-	-	-	-	-	-	-	-	-	
Committee of Inquiry into Administration of Justice in Bengal	1,779	13	-	-	-	-	-	-	-	-	-	-	-	-	-	
Committee of Inquiry into Frauds on the Revenue	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inquiry into Losses by American Loyalists	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	
Lottery Expenses, and Salaries of Commissioners	10,750	-	-	11,600	-	-	11,750	-	-	12,750	-	-	10,950	-	-	
Expenses of National Debt Office	-	-	-	-	-	-	-	-	-	1,370	16	6	1,446	13	-	
British Museum	-	-	-	3,000	-	-	-	-	-	3,000	-	-	-	-	-	
Extraordinary Expenses of Mint	-	-	-	-	-	-	16,621	3	4	-	-	-	25,539	12	5	
Expenses of Bill of Penalties on Sir T. Rumball, Bart.	3,587	9	6	-	-	-	-	-	-	-	-	-	-	-	-	
Compensation for Loss by detaining Ship "Hope"	1,891	13	8	-	-	-	-	-	-	-	-	-	-	-	-	
Damages and Costs, Sutherland v. Governor of Minorca	-	-	-	5,489	17	-	-	-	-	-	-	-	-	-	-	
Indexing Journals, House of Commons	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	
To pay Arrears charged on 4½ per Cent. Duties	-	-	-	41,716	1	2	12,222	9	11	-	-	-	1,358	9	-	
Maintenance &c., of Convicts	-	-	-	-	-	-	10,558	6	9	20,741	3	3	-	-	-	
L. and A. Borel, for discovering Turkey Red Dye	-	-	-	-	-	-	2,500	-	-	-	-	-	-	-	-	
J. De Mouvoir, Compensation for Loss of Ship	-	-	-	-	-	-	4,106	10	-	-	-	-	-	-	-	
C. Pole, Compensation for Loss of Ship	-	-	-	-	-	-	-	-	-	2,307	9	4	-	-	-	
Compensation for Damage by Explosion of His Majesty's Powder Mill	-	-	-	-	-	-	-	-	-	1,377	6	-	-	-	-	
D. Jenkinson, Repayment of forfeited Instalment of Loan, 1784	-	-	-	-	-	-	-	-	-	522	-	-	-	-	-	
To pay Prince of Wales's Debts, in part of 161,000 <i>l.</i>	-	-	-	-	-	-	-	-	-	-	-	-	101,000	-	-	
Maintenance of British Ports on Coast of Africa	-	-	-	13,000	-	-	13,000	-	-	13,000	-	-	13,000	-	-	
Civil Establishment :																
Nova Scotia	5,559	8	-	3,976	17	6	3,851	17	6	5,851	17	6	5,845	6	-	
St. John's	3,150	-	-	5,050	-	-	1,900	-	-	1,900	-	-	1,900	-	-	
Bahamas	7,850	-	-	2,370	-	-	2,660	-	-	4,380	-	-	4,080	-	-	
Cape Breton	-	-	-	4,300	-	-	2,100	-	-	2,100	-	-	2,100	-	-	
Newfoundland	-	-	-	-	-	-	-	-	-	-	-	-	1,182	10	-	
New Brunswick	-	-	-	9,456	17	-	4,300	-	-	4,300	-	-	4,300	-	-	
New South Wales	-	-	-	-	-	-	-	-	-	2,877	10	-	2,877	10	-	
East Florida	-	-	-	6,900	-	-	-	-	-	2,600	-	-	-	-	-	
West Florida	-	-	-	-	-	-	1,816	15	7	-	-	-	-	-	-	
Relief of Sufferers from Dissensions in North America	-	-	-	150,000	-	-	175,000	-	-	180,600	-	-	3,750	-	-	
Salary of Chief Justice of Bermuda	-	-	-	1,967	1	10	125	-	-	1,160	-	-	580	-	-	
Purchase of Lands in Bahamas	-	-	-	-	-	-	6,356	-	-	-	-	-	-	-	-	
Purchase of Lands in St. Vincent's	-	-	-	-	-	-	6,500	-	-	-	-	-	-	-	-	
TOTAL MISCELLANEOUS SUPPLY GRANTS	£.	114,274	8	10	298,657	2	-	327,168	3	1	299,175	15	-	202,194	-	5
Being exclusive of the following Repayments to the Civil List, to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good Issues out of the Civil List for Miscellaneous Supply Grants, as detailed in Appendix No. 3, pp. 451, 452	£.	144,621	2	3	69,060	14	-	123,006	3	-	29,582	11	5	292,734	3	8

Appendix, No. 2—continued.

DETAILS of the EXPENDITURE of *Great Britain* for MISCELLANEOUS SUPPLY GRANTS, in each Financial Year from 10 October 1783 to 5 January 1801, being exclusive of the Amount repaid in each Year to the Civil List to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Grants.

(Continued.)

	In the Year ended 10 October										
	1789.		1790.		1791.		1792.		1793.		
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Buildings at Somerset House - - - -	15,000	- -	10,000	- -	- - -	- -	20,000	- -	5,000	- -	
Roads and Bridges in Scotland - - - -	3,004	- -	8,859	1 8	4,000	- -	6,571	4 3	4,500	- -	
Making Catwater Harbour at Plymouth - -	2,000	- -	- - -	- -	- - -	- -	2,000	- -	- - -	- -	
British Museum - - - - -	3,000	- -	- - -	- -	- - -	- -	- - -	- -	3,000	- -	
Expenses of National Debt Office - - - -	1,583	6 -	1,394	1 -	1,367	13 -	1,467	13 6	1,435	19 6	
Lottery Expenses, and Salaries of Commissioners	12,000	- -	12,000	- -	12,000	- -	13,700	- -	10,700	- -	
Expenses of Inquiry into American Claims -	- - -	- -	4,961	9 1	31,988	7 10	1,904	19 3	1,315	10 6	
Deficiency of Salary of Speaker of House of Commons - - - - -	- - -	- -	585	11 6	- - -	- -	- - -	- -	- - -	- -	
Representatives of late Duke of Cumberland -	- - -	- -	- - -	- -	1,546	7 10	- - -	- -	- - -	- -	
Extraordinary Expenses of the Mint - - -	- - -	- -	- - -	- -	13,581	18 10	10,527	2 3	- - -	- -	
Expenses of Exchequer Bill Loan Office - -	- - -	- -	- - -	- -	- - -	- -	- - -	- -	2,500	- -	
Bounties on Hemp in England - - - -	- - -	- -	- - -	- -	10,137	4 -	- - -	- -	- - -	- -	
Maintenance of Forts on Coast of Africa - -	13,000	- -	13,000	- -	13,000	- -	13,000	- -	13,000	- -	
Civil Establishment of Nova Scotia - - -	6,218	17 6	6,376	17 6	6,376	17 6	5,376	17 6	5,315	- -	
" St. John's - - - -	1,900	- -	1,840	- -	1,840	- -	2,020	- -	1,900	- -	
" New Brunswick - - -	5,400	- -	4,400	- -	4,400	- -	4,520	- -	4,400	- -	
" Cape Breton - - - -	2,100	- -	2,100	- -	500	- -	1,800	- -	1,800	- -	
" New South Wales - - -	2,877	10 -	4,558	7 8	4,758	6 4	4,726	- -	4,657	18 -	
" Newfoundland - - -	1,182	10 -	1,182	10 -	1,182	10 -	1,306	7 6	1,182	10 -	
" Bahamas - - - - -	4,080	- -	4,080	- -	- - -	- -	6,346	- -	4,250	- -	
" Upper Canada - - - -	- - -	- -	- - -	- -	- - -	- -	6,565	7 -	6,700	- -	
Salary of Chief Justice of Bermudas - - -	- - -	- -	580	- -	290	- -	870	- -	580	- -	
Salary of Chief Justice of Dominica - - -	- - -	- -	- - -	- -	1,323	10 7	- - -	- -	600	- -	
Salary of late Governor of North Carolina -	- - -	- -	- - -	- -	2,018	19 2	- - -	- -	- - -	- -	
Relief of Sufferers from Dissensions in North America - - - - -	164,824	1 6	261,002	12 2	299,175	3 11	285,138	5 1	397,498	7 4	
J. Reedes, Compensation for dismantling his Iron Foundry in Jamaica - - - -	3,000	- -	- - -	- -	- - -	- -	- - -	- -	- - -	- -	
H. Higginson, Compensation for his Lands in Georgia - - - - -	- - -	- -	49,556	17 6	- - -	- -	- - -	- -	- - -	- -	
J. Anderson, for Losses in carrying Slaves -	- - -	- -	- - -	- -	- - -	- -	4,141	11 8	- - -	- -	
Compensation to Persons for quitting Mosquito Shore - - - - -	- - -	- -	- - -	- -	- - -	- -	12,262	19 9	- - -	- -	
TOTAL MISCELLANEOUS SUPPLY GRANTS - - - - -	241,170	5 -	386,477	8 1	409,486	19 -	404,244	7 9	470,335	5 4	
Being exclusive of the following Repayments to the Civil List to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good Issues out of the Civil List for Miscellaneous Supply Grants, as detailed in Appendix No. 3, pp. 452, 453 - - -	£.	394,710	15 4	218,742	11 5	254,905	10 7	118,351	14 4	190,101	2 1

Appendix, No. 2—continued.

DETAILS of the EXPENDITURE of *Great Britain* for MISCELLANEOUS SUPPLY GRANTS, in each Financial Year from 10 October 1783 to 5 January 1801, being exclusive of the Amount repaid in each Year to the Civil List to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Grants.

(Continued.)

	In the Year ended 10 October				
	1794.	1795.	1796.	1797.	1798.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Buildings at Somerset House - - - -	- - -	- - -	- - -	- - -	15,000 - -
Roads and Bridges in Scotland - - -	3,500 - -	1,000 - -	4,500 - -	4,500 - -	4,500 - -
British Museum - - - - -	- - -	- - -	1,500 - -	1,500 - -	- - -
Expenses of National Debt Office - - -	1,435 19 6	1,435 19 6	1,520 5 6	1,572 19 6	787 1 6
Lottery Expenses and Salaries of Commissioners	13,500 - -	10,200 - -	10,600 - -	10,900 - -	13,900 - -
Expenses of Enquiry into American Claims -	1,605 6 1	1,339 13 6	842 5 6	1,270 - -	6,062 8 4
Extraordinary Expenses of the Mint - -	18,844 12 4	- - -	7,068 4 10	- - -	48,283 18 7
Expenses of Exchequer Bill Loan Office - -	6,500 - -	500 - -	1,500 - -	- - -	- - -
Levant Company - - - - -	5,000 - -	- - -	- - -	5,000 - -	5,000 - -
Board of Agriculture - - - - -	3,000 - -	- - -	3,000 - -	3,000 - -	4,000 - -
Veterinary College - - - - -	- - -	- - -	3,000 - -	- - -	750 - -
Works at Carlton House - - - - -	- - -	- - -	25,000 - -	- - -	- - -
Marriage of Prince of Wales - - - - -	- - -	- - -	27,500 - -	- - -	- - -
Repairs of Prisons - - - - -	- - -	- - -	- - -	10,187 11 5	- - -
Expenses under Alien Act - - - - -	- - -	- - -	- - -	2,000 - -	2,600 - -
Maintenance, &c., of Convicts - - - - -	- - -	- - -	- - -	16,887 2 7	16,534 5 9
Suffering Clergy and Laity of France - - -	- - -	- - -	- - -	64,370 9 7	156,058 7 11
Marriage Portion of Princess Royal - - -	- - -	- - -	- - -	80,000 - -	- - -
Repair of Douglas Harbour, Isle of Man - -	- - -	- - -	- - -	- - -	1,925 9 8
Printing Votes, House of Commons - - -	- - -	- - -	- - -	- - -	7,360 - 3
Maintenance of British Forts on Coast of Africa	13,000 - -	13,000 - -	20,000 - -	20,000 - -	13,000 - -
Civil Establishment of Nova Scotia - - -	5,315 - -	- - -	7,122 10 -	2,707 10 -	5,915 - -
" St. John's - - - - -	1,900 - -	- - -	2,850 - -	950 - -	1,900 - -
" New Brunswick - - - - -	4,400 - -	- - -	4,550 - -	4,550 - -	4,550 - -
" Cape Breton - - - - -	1,800 - -	- - -	1,800 - -	1,800 - -	1,840 - -
" New South Wales and Ex- penses of the Settlement	4,795 8 2	5,241 - -	2,620 10 -	38,446 4 1	48,376 13 -
" Newfoundland - - - - -	- - -	1,344 1 6	1,232 10 -	1,232 10 -	1,232 10 -
" Bahamas - - - - -	4,250 - -	4,050 - -	2,100 - -	2,100 - -	4,100 - -
" Upper Canada - - - - -	6,450 - -	- - -	7,175 - -	7,100 - -	7,000 - -
Salary of Chief Justice of Bermudas - - -	290 - -	725 - -	580 - -	435 - -	145 - -
" of Dominica - - - - -	1,384 7 -	600 - -	600 - -	300 - -	- - -
Relief of Sufferers from Dissensions in North America - - - - -	154,058 1 9	259,812 6 3	254,886 10 2	169,243 9 2	111,711 - 10
Representatives of R. Oswald, Contractor for Bread Waggon for the Allied Armies - - -	- - -	- - -	41,688 14 7	- - -	- - -
Traders in Grenada and St. Vincent's - - -	- - -	- - -	- - -	364,000 - -	93,600 - -
Foreign Secret Service - - - - -	- - -	- - -	- - -	66,811 19 8	80,526 16 10
Sums awarded under American Treaty - - -	- - -	- - -	- - -	38,454 14 4	63,801 10 3
Prosecution of Claims in the United States -	- - -	- - -	- - -	35,313 5 11	- - -
TOTAL MISCELLANEOUS SUPPLY GRANTS - - - } £.	251,028 14 10	299,248 - 9	433,236 10 7	954,632 16 3	720,460 2 11
Being exclusive of the following Repayments to the Civil List to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good Issues out of the Civil List for Miscellaneous Supply Grants, as detailed in Appendix No. 3, pp. 453, 454 - - - - - } £.	202,326 2 -	281,432 1 7	473,979 3 4	275,514 8 -	207,114 19 1

Appendix, No. 2—continued.

DETAILS of the EXPENDITURE of *Great Britain* for MISCELLANEOUS SUPPLY GRANTS, in each Financial Year from 10 October 1783 to 5 January 1801, being exclusive of the Amount repaid in each Year to the Civil List to replace Advances for Grants pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Grants.

(Continued.)

	In the Year ended 10 October 1799.	In the Quarter to 5 January 1800.	In the Year ended 5 January 1801.
	£. s. d.	£. s. d.	£. s. d.
Repairs of St. Margaret's Church, Westminster - - - - -	- - - - -	3,000 - -	1,000 - -
Buildings at Somerset House - - - - -	- - - - -	- - - - -	2,550 - -
Repairing King's Bench Prison - - - - -	- - - - -	- - - - -	5,000 - -
Roads and Bridges in Scotland - - - - -	4,500 - -	2,000 - -	6,500 - -
British Museum - - - - -	3,000 - -	- - - - -	3,000 - -
Woods and Forests Commission - - - - -	- - - - -	- - - - -	1,000 - -
Expenses of National Debt Office - - - - -	2,634 10 6	- - - - -	1,805 9 -
Lottery Expenses, and Salaries of Commissioners - - - - -	11,600 - -	3,100 - -	10,400 - -
Expenses of Inquiry into American Claims - - - - -	1,018 19 1	2,943 17 6	7,120 11 -
Purchase of Dr. Hunter's Museum - - - - -	- - - - -	15,000 - -	- - - - -
Extraordinary Expenses of the Mint - - - - -	28,999 13 -	- - - - -	2,338 19 4
To repay forfeited Instalments of Loan, 1796 - - - - -	- - - - -	4,275 16 -	- - - - -
Police Office at Wapping - - - - -	- - - - -	- - - - -	3,000 - -
Compensations to several Persons for Loss of Ships - - - - -	- - - - -	- - - - -	42,448 18 6
Indemnifications to Commanders-in-Chief in West Indies - - - - -	- - - - -	- - - - -	12,000 - -
Levant Company - - - - -	5,000 - -	- - - - -	5,000 - -
Board of Agriculture - - - - -	5,000 - -	- - - - -	3,000 - -
Veterinary College - - - - -	2,250 - -	1,500 - -	1,50 - -
Expenses under Alien Act - - - - -	4,000 - -	2,000 - -	8,188 - -
Maintenance, &c., of Convicts - - - - -	47,432 16 2	7,075 8 7	36,556 12 10
Suffering Clergy and Laity of France - - - - -	172,352 11 2	47,081 6 9	195,718 5 1
Repair of Douglas Harbour, Isle of Man - - - - -	1,398 7 -	- - - - -	- - - - -
Printing Votes, House of Commons - - - - -	- - - - -	- - - - -	1,273 5 6
Printing Journals, House of Commons - - - - -	9,773 15 -	5,137 19 -	6,759 16 11
Printing Journals, House of Lords - - - - -	- - - - -	- - - - -	1,024 4 3
Fortifying Plymouth - - - - -	2,387 13 3	- - - - -	- - - - -
Toulonese Emigrants - - - - -	9,000 - -	5,400 - -	18,600 - -
Expenses of Land-tax Office - - - - -	600 - -	- - - - -	- - - - -
Interest to Bank on Advances on Treasury Bills - - - - -	215,549 17 11	- - - - -	39,675 13 10
Building Penitentiary - - - - -	- - - - -	12,000 - -	- - - - -
Maintenance of Forts on Coast of Africa - - - - -	13,000 - -	- - - - -	33,000 - -
Civil Establishment of Nova Scotia - - - - -	5,915 - -	5,415 - -	5,540 - -
St. John's - - - - -	1,900 - -	2,451 1 -	1,900 - -
New Brunswick - - - - -	4,550 - -	4,650 - -	4,650 - -
Cape Breton - - - - -	1,840 - -	1,900 - -	1,840 - -
New South Wales, and Expenses of the Settlement - - - - -	25,684 8 -	12,116 15 -	60,383 16 8
Newfoundland - - - - -	1,232 10 -	1,840 - -	1,640 - -
Bahamas - - - - -	4,100 - -	4,100 - -	4,100 - -
Upper Canada - - - - -	7,150 - -	7,150 - -	7,950 - -
Sierra Leone - - - - -	- - - - -	- - - - -	11,000 - -
Salary of Chief Justice of Bermudas - - - - -	1,160 - -	290 - -	290 - -
Salary of Chief Justice of Dominica - - - - -	1,500 - -	150 - -	450 - -
Relief of Sufferers from Dissensions in North America - - - - -	66,685 - 3	8,038 16 3	37,924 12 6
Foreign Secret Service - - - - -	156,913 16 5	76,043 3 7	98,251 8 10
Sums awarded under American Treaty - - - - -	29,493 10 9	- - - - -	- - - - -
St. Domingo Sufferers - - - - -	- - - - -	- - - - -	18,000 - -
TOTAL MISCELLANEOUS SUPPLY GRANTS - - - - - £.	847,622 3 6	234,659 3 8	702,379 14 3
Being exclusive of the following Repayments to the Civil List to replace Advances for Grants, pursuant to Addresses of the House of Commons, and to make good Issues out of the Civil List for Miscellaneous Supply Grants, as detailed in Appendix No. 3, p. 454 - - - - - £.	55,207 13 3	- - - - -	76,664 5 5

Appendix, No. 3.

DETAILS of SUMS repaid to the CIVIL LIST, in each Financial Year from 10 October 1757 to 5 January 1801, to replace Advances for Grants pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List, for Miscellaneous Supply Services. (See Note, page 147.)

	In the Year ended 10 October				
	1758.	1763.	1764.	1765.	1766.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Printing Journals, House of Commons - -	21,000 - -	3,000 - -	350 - -	2,400 - -	-
Expenses of Innholders, for extraordinary number of Officers and Soldiers quartered on them in the winter of 1755 - - - - -	10,000 - -	-	-	-	-
Judges and Justices of England and Wales - -	- - -	3,410 5 11	-	-	-
Maintenance of British Forts on Coast of Africa - - - - -	- - -	- - -	7,000 - -	-	-
TOTAL ADVANCES pursuant to ADDRESSES, repaid - } - £.	31,000 - -	6,410 5 11	7,350 - -	2,400 - -	- Nil.

	In the Year ended 10 October				
	1767.	1768.	1769.	1770.	1771.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Printing Journals, House of Commons, and General Index - - - - -	1,751 2 2	5,500 - -	5,500 - -	8,100 - -	6,700 - -
Printing Parliamentary Papers - - - - -	- - -	5,000 - -	6,000 - -	3,000 - -	8,000 - -
Liquidation of Claims, on account of the War in Germany - - - - -	11,200 - -	-	-	-	-
Levant Company - - - - -	- - -	- - -	5,000 - -	-	-
Encouraging Manufacture of Saltpetre in Great Britain - - - - -	- - -	- - -	- - -	2,000 - -	-
For Losses by Infectious Distemper in Cattle - - - - -	- - -	- - -	- - -	796 7 6	799 12 2
TOTAL ADVANCES pursuant to ADDRESSES, repaid - } - £.	12,951 2 2	10,500 - -	16,500 - -	13,896 7 6	15,499 12 2

	In the Year ended 10 October				
	1772.	1773.	1774.	1775.	1776.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Printing Journals, House of Commons, and General Index - - - - -	1,300 - -	1,200 - -	2,500 - -	1,300 - -	1,800 - -
Printing Parliamentary Papers - - - - -	5,000 - -	5,000 - -	4,000 - -	5,000 - -	5,000 - -
For Losses by Infectious Distemper in Cattle - - - - -	294 3 11	- - -	- - -	1,684 15 10	-
Furnishing Apartments of House of Commons - - - - -	280 - -	-	-	-	-
Expenses of Committee of Inquiry into East India Company - - - - -	- - -	- - -	1,200 - -	1,500 - -	-
Enlarging King's Bench Prison - - - - -	- - -	- - -	2,400 - -	4,200 - -	-
Repairs of Rolls Chapel - - - - -	- - -	- - -	- - -	578 14 9	606 - 3
TOTAL ADVANCES pursuant to ADDRESSES, repaid - } - £.	6,874 3 11	6,200 - -	10,100 - -	14,263 10 7	7,406 - 3

Appendix, No. 3—continued.

DETAILS of SUMS repaid to the CIVIL LIST, in each Financial Year from 10 October 1757 to 5 January 1801, to replace Advances for Grants pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List, for Miscellaneous Supply Services. (See Note, page 147.)

(Continued.)

	In the Year ended 10 October				
	1777.	1778.	1779.	1780.	1781.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Printing Journals, House of Commons - - -	600 - -	600 - -	800 - -	700 - -	800 - -
Printing Votes, House of Commons - - -	- - -	- - -	- - -	- - -	2,500 - -
Printing Parliamentary Papers - - -	5,000 - -	5,000 - -	- - -	- - -	- - -
Making General Index to Commons' Journals - - -	1,200 - -	- - -	1,500 - -	2,000 - -	- - -
Enlarging, and Repairing Damages by Rioters at, the King's Bench Prison - - -	6,260 2 -	- - -	- - -	- - -	9,000 - -
Expenses of Inquiry into State of the Poor - - -	- - -	500 - -	500 - -	- - -	- - -
Maintenance of British Forts on Coast of Africa - - -	- - -	13,000 - -	- - -	13,000 - -	- - -
Buildings at Marshalsea Prison - - -	- - -	- - -	4,000 - -	- - -	5,000 - -
Towards paying Debts of Earl of Chatham - - -	- - -	- - -	20,543 7 -	- - -	- - -
Funeral of Earl of Chatham - - -	- - -	- - -	4,124 15 8	- - -	- - -
Monument in Westminster Abbey, Earl of Chatham - - -	- - -	- - -	1,500 - -	- - -	1,500 - -
Repairing Damage by Rioters at Bavarian Chapel - - -	- - -	- - -	- - -	- - -	1,376 - -
Repairing Damage by Rioters at Sardinian Chapel - - -	- - -	- - -	- - -	- - -	2,046 - -
TOTAL ADVANCES pursuant to ADDRESSES, repaid - } £.	13,060 2 -	19,100 - -	32,968 2 8	15,700 - -	22,222 - -
Convicts at Home - - - - -	1,879 10 6	9,075 3 11	13,586 17 -	14,348 2 9	15,487 17 -
Relief of American Loyalists - - - -	32,934 16 6	56,680 2 6	24,904 11 2	93,533 4 3	57,910 12 -
TOTAL ADVANCES repaid to CIVIL LIST - } £.	47,874 9 -	84,855 6 5	71,459 10 10	123,581 7 -	95,620 9 -
	In the Year ended 10 October				
	1782.	1783.	1784.	1785.	1786.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Printing Journals, House of Commons - - -	700 - -	800 - -	900 - -	1,500 - -	2,000 - -
Printing Votes, House of Commons - - -	1,500 - -	738 - -	3,482 3 6	571 6 6	632 18 6
Printing Bills and Parliamentary Papers - - -	3,337 15 3	6,448 4 -	4,258 10 3	2,765 14 3	3,160 5 6
Monument to Earl of Chatham - - -	750 - -	750 - -	1,500 - -	- - -	- - -
Fitting up Apartments for Officers, House of Commons - - -	1,384 9 9	- - -	- - -	- - -	- - -
Repairing Damages by Rioters at King's Bench Prison - - -	236 4 1	- - -	6,300 - -	- - -	- - -
Expenses of Committee on Administration of Justice in India - - -	- - -	500 - -	850 - -	- - -	- - -
Expenses of Committee on Carnatic War - - -	1,000 - -	1,000 - -	900 - -	- - -	- - -
Expenses of Committee on British Fisheries - - -	- - -	- - -	- - -	- - -	220 - -
Penitentiary House - - -	- - -	1,000 - -	- - -	- - -	- - -
Relief of the Poor in Northern Counties - - -	- - -	- - -	15,447 18 -	644 9 -	- - -
Relief of Inhabitants of Shetland - - -	- - -	- - -	1,617 1 3	- - -	- - -
Monuments of Captains Blair, Blane, and Lord Robert Manners - - -	- - -	- - -	1,585 8 6	1,585 8 6	- - -
Compensation for Losses in American Dissensions - - -	- - -	- - -	- - -	- - -	2,345 5 2
Compensation to E. Webster, for removing Turpentine Manufactory - - -	- - -	- - -	- - -	- - -	2,000 - -
Building Record Office - - -	- - -	- - -	- - -	- - -	1,901 - -
TOTAL ADVANCES pursuant to ADDRESSES, repaid - } £.	8,908 9 1	11,236 4 -	36,841 1 6	7,066 18 3	12,259 9 2
Convicts at Home - - - - -	14,719 4 -	14,452 17 3	12,212 11 6	13,578 14 4	21,560 5 7
Relief of American Loyalists - - - -	73,704 8 -	76,849 16 6	75,750 13 6	96,819 19 -	65,809 19 -
To discharge Bills from Nova Scotia - - -	- - -	- - -	12,816 15 9	8,895 2 5	2,426 9 -
Commissioners for Public Accounts - - -	- - -	- - -	6,000 - -	3,200 - -	1,000 - -
Commissioners for American Claims - - -	- - -	- - -	1,000 - -	- - -	3,888 4 -
To pay Bills drawn for American Claims - - -	- - -	- - -	- - -	- - -	16,061 16 3
TOTAL ADVANCES repaid to CIVIL LIST - } £.	97,332 1 1	102,538 17 9	144,621 2 3	69,060 14 -	123,006 3 -

Appendix, No. 3—*continued.*

DETAILS of SUMS repaid to the CIVIL LIST, in each Financial Year from 10 October 1757 to 5 January 1801, to replace Advances for Grants pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List, for Miscellaneous Supply Services. (*See Note, page 147.*)

(*Continued.*)

	In the Year ended 10 October				
	1787.	1788.	1789.	1790.	1791.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Printing Journals, House of Commons - - -	2,100 - -	1,000 - -	1,200 - -	1,200 - -	1,200 - -
Printing Votes, House of Commons - - -	709 17 -	776 - -	720 9 -	739 17 -	695 16 -
Printing Bills and Parliamentary Papers - -	5,172 16 6	4,827 14 6	2,071 13 -	18,484 18 3	19,931 1 10
Expenses of Committee on British Fisheries -	100 - -	- -	- -	- -	- -
Relief of distressed Black Persons - - -	4,056 2 10	- -	- -	- -	- -
Commissioners of Public Accounts - - -	- - -	7,893 - -	- -	- -	- -
Procuring Returns of Poor Rates - - -	- - -	3,000 - -	460 - -	- -	- -
To discharge Prince of Wales's Debts, in part of 161,000 £. - - -	- - -	60,000 - -	- -	- -	- -
Works at Carlton House - - -	- - -	20,000 - -	- -	- -	- -
Erecting Record Office - - -	- - -	- - -	246 10 4	- -	- -
Repairing Episcopal Chapel at Rotterdam -	- - -	- - -	1,000 - -	- -	- -
Dr. C. Gordon, for Discoveries in Dyeing -	- - -	- - -	200 - -	- -	- -
Relief of American Loyalists - - -	- - -	- - -	19,000 - -	28,000 - -	32,000 - -
Losses by American Loyalists - - -	- - -	- - -	6,314 1 6	- -	- -
Expenses of Inquiry into American Claims -	- - -	- - -	- - -	- - -	12,621 15 -
Losses by cession of Florida to Spain - -	- - -	- - -	3,157 7 6	- -	- -
W. Forsyth, for curing injury to Bark of Trees -	- - -	- - -	- - -	- - -	1,500 - -
TOTAL ADVANCES pursuant } to ADDRESSES, repaid } £.	12,138 16 4	97,496 14 6	34,370 1 4	48,424 15 3	67,948 12 10
Commission of Inquiry into Losses of American Loyalists - - -	4,445 19 11	4,510 12 -	4,693 8 6	1,900 - -	3,600 - -
Commission of Inquiry into Losses by cession of Florida to Spain - - -	700 - -	1,000 - -	900 - -	200 - -	- -
Commission of Inquiry into His Majesty's Woods and Forests - - -	2,200 - -	5,000 - -	3,000 - -	- - -	4,000 - -
Commission of Inquiry into Fees, &c. of Public Offices - - -	890 - -	813 19 6	761 1 -	- -	- -
Commission of Inquiry into Emoluments of Customs Officers - - -	- - -	- - -	- - -	1,000 - -	- -
Commissioners of Public Accounts - - -	1,500 - -	600 - -	- -	- -	- -
Commissioners of American Claims - - -	7,250 4 8	2,111 - 6	2,111 - 6	3,162 5 6	- -
Commissioners for regulating Slave Trade -	- - -	- - -	500 - -	500 - -	500 - -
Relief of American Loyalists - - -	- - -	74,725 12 -	41,559 11 -	35,785 15 6	32,271 17 -
Convicts at Home - - -	- - -	34,616 16 8	56,598 7 9	40,117 3 -	52,565 12 1
Purchase of Island of Le Main in River Gambia -	457 10 6	- -	- -	- -	- -
His Majesty's Secret Service Abroad - -	- - -	58,166 - -	191,342 13 -	- -	- -
Surveying Lands, &c. in Nova Scotia - -	- - -	2,982 12 1	1,286 19 10	- -	- -
To pay Bills from New South Wales, &c. - -	- - -	2,652 7 3	2,075 6 1	53,270 13 3	30,389 - 4
Trial of Warren Hastings, esq. - - -	- - -	8,058 15 2	20,312 6 4	2,951 1 10	14,153 3 9
Works at Carlton House - - -	- - -	- - -	35,200 - -	- -	- -
Extraordinary Expenses of the Mint - -	- - -	- - -	- - -	30,520 17 1	- -
Printing Reports of Slave Trade - - -	- - -	- - -	- - -	910 - -	- -
To discharge Debt of the Prince of Wales, omitted in previous statement - - -	- - -	- - -	- - -	- - -	3,500 - -
Contingencies of Audit Office - - -	- - -	- - -	- - -	- - -	4,237 4 1
Purchase of Hempseed sent to Canada - -	- - -	- - -	- - -	- - -	766 16 6
For use of the Duke of Clarence - - -	- - -	- - -	- - -	- - -	34,210 5 -
For Claim of the Sons of the late Bey of Algiers	- - -	- - -	- - -	- - -	6,762 19 -
TOTAL ADVANCES repaid to } CIVIL LIST - - - } £.	29,582 11 5	292,734 3 8	394,710 15 4	218,742 11 5	254,905 10 7

Appendix, No. 3—continued.

DETAILS of SUMS repaid to the CIVIL LIST, in each Financial Year from 10 October 1757 to 5 January 1801, to replace Advances for Grants pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List, for Miscellaneous Supply Services. (*See Note, page 147.*)

(Continued.)

	In the Year ended 10 October									
	1792.		1793.		1794.		1795.		1796.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Printing Journals, House of Commons - -	1,200	- -	1,200	- -	1,200	- -	1,800	- -	2,100	- -
Printing Votes, House of Commons - -	883	5 -	867	4 -	1,093	13 -	921	11 -	1,057	12 6
Printing Bills and Parliamentary Papers - -	2,959	18 3	2,533	8 6	3,521	7 3	1,814	13 3	1,591	8 6
Relief of American Loyalists - -	21,000	- -	25,500	- -	24,000	- -	24,000	- -	22,000	- -
Commissioners for Regulating the Slave Trade -	-	-	4,730	11 6	-	-	-	-	-	-
Commissioners of Inquiry into State of Isle of Man -	-	-	-	-	-	-	3,160	18 6	-	-
Commissioners of Inquiry into Administration of Justice in Jersey -	-	-	-	-	-	-	3,685	4 6	-	-
Messrs. Gordon, for Experiments in Dyeing -	-	-	217	9 9	-	-	-	-	-	-
J. Ley, Clerk Assistant, House of Commons, for Meritorious Services -	-	-	550	- -	550	- -	5,814	- -	-	-
Compensation for Damage by Riots at Birmingham -	-	-	2,059	3 6	-	-	-	-	-	-
Rebuilding Pier, &c., Douglas Harbour, Isle of Man -	-	-	-	-	7,418	10 4	2,560	1 5	2,521	10 6
Board of Agriculture - -	-	-	-	-	3,000	- -	-	-	-	-
Roads in Scotland - -	-	-	-	-	632	8 -	593	4 -	601	1 -
Repayment of Forfeited Subscriptions to Tontine Annuity, 1789 -	-	-	-	-	2,800	- -	-	-	50	- -
More Commodious Approaches to Houses of Parliament -	-	-	-	-	1,342	- -	326	11 3	-	-
Monuments to Captains Blair, Blane, and Lord Robert Manners -	-	-	-	-	1,059	15 -	-	-	-	-
T. Mudge, for better Construction of Time-keepers -	-	-	-	-	-	-	2,500	- -	-	-
Removal of Records from Exchequer and Augmentation Offices -	-	-	-	-	-	-	472	17 6	-	-
TOTAL ADVANCES pursuant to } ADDRESSES, repaid - - } £.	26,043	3 3	37,657	17 3	46,619	13 7	47,649	1 5	29,921	12 6
Convicts at Home - - - -	23,425	1 10	23,428	5 10	24,970	2 4	26,903	19 7	20,757	12 10
Convicts Abroad (Bills from New South Wales, &c.) -	22,179	12 6	56,370	15 8	19,820	8 10	6,958	8 4	15,088	7 10
To pay Treasury Bills of Exchange - -	1,926	9 11	-	-	-	-	-	-	-	-
Relief of American Loyalists and Sufferers - -	28,000	- -	26,000	- -	19,500	- -	24,500	- -	28,500	- -
For Presents to American Indians - -	10,329	15 4	-	-	-	-	-	-	-	-
Commissioners for Regulating Slave Trade -	100	- -	-	-	-	-	-	-	-	-
Commissioners of Inquiry into His Majesty's Woods and Forests -	-	-	1,600	- -	2,043	- -	-	-	-	-
Commissioners of Inquiry into Emoluments of Customs Officers -	-	-	500	- -	-	-	-	-	-	-
Commissioners of Inquiry into State of the Isle of Man -	-	-	1,146	8 -	-	-	-	-	-	-
Commissioners of Inquiry into Jersey Laws -	-	-	-	-	537	12 6	-	-	-	-
Trial of Warren Hastings, Esq. - -	6,347	11 6	3,727	12 -	10,749	3 8	4,794	6 6	5,000	- -
Removing Black People to Sierra Leone -	-	-	15,643	4 6	-	-	-	-	-	-
Relief of Highland Emigrants in Nova Scotia -	-	-	386	15 6	-	-	-	-	-	-
Land Tax on Salaries of Audit Officers, including Arrears -	-	-	1,068	4 -	1,814	15 4	-	-	-	-
Money Disbursed for the use of the Duke of York -	-	-	5,897	5 -	-	-	-	-	-	-
Passage Money, &c. for Settlers in Upper Canada -	-	-	13,800	15 -	-	-	-	-	-	-
Ventilating and Warming House of Commons -	-	-	1,453	16 4	465	11 11	-	-	-	-
Relief of Whale-fishers from Nova Scotia -	-	-	1,420	3 -	248	18 -	-	-	-	-
Refugee Clergy and Laity of France - -	-	-	-	-	27,692	4 6	135,910	- -	129,350	- -
Works at Fleet Prison - -	-	-	-	-	3,376	8 -	-	-	-	-
Works at Somerset House - -	-	-	-	-	9,255	6 9	-	-	-	-
Debts of late Agent and Consul General at Tripoli -	-	-	-	-	2,111	1 -	-	-	-	-
Costs of Inquiry into Losses on evacuating Mosquito Shore -	-	-	-	-	1,084	15 -	-	-	-	-
Survey of Lands at Cape Breton - -	-	-	-	-	669	9 11	-	-	-	-
Survey of Lands at Upper Canada, &c. -	-	-	-	-	1,504	10 6	468	16 1	-	-
His Majesty's Secret Service Abroad - -	-	-	-	-	14,585	10 6	24,335	18 -	233,485	4 10
Issued to sundry Persons from the Civil List -	-	-	-	-	15,277	9 8	-	-	-	-
French Emigrants to St. Domingo - -	-	-	-	-	-	-	1,059	14 -	-	-
Expenses under Alien Act - -	-	-	-	-	-	-	1,089	6 3	2,232	14 5
Making Index to Journals, House of Lords -	-	-	-	-	-	-	869	19 -	1,858	12 5
Designs for Penitentiary Houses - -	-	-	-	-	-	-	2,823	10 5	-	-
For opening Intercourse with Interior of Africa -	-	-	-	-	-	-	4,069	2 -	-	-
Extraordinary Expenses of the Mint - -	-	-	-	-	-	-	-	-	2,966	4 6
Weekly Returns of Average Price of Sugar -	-	-	-	-	-	-	-	-	1,334	7 -
Attendance on Committees, House of Commons -	-	-	-	-	-	-	-	-	435	12 -
Purchase of Parliament Office - -	-	-	-	-	-	-	-	-	2,741	16 -
Stationery for Upper Canada - -	-	-	-	-	-	-	-	-	306	19 -
TOTAL ADVANCES repaid to } CIVIL LIST - - } £.	118,351	14 4	190,101	2 1	202,326	2 -	281,432	1 7	473,979	3 4

Appendix, No. 3—*continued.*

DETAILS of SUMS repaid to the CIVIL LIST, in each Financial Year from 10 October 1757 to 5 January 1801, to replace Advances for Grants pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List, for Miscellaneous Supply Services. (*See Note, page 147.*)

(*Continued.*)

	In the Year ended 10 October			In the Year ended 5 January
	1797.	1798.	1799.	1801.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Printing Journals, House of Commons - - -	2,100 - -	1,000 - -	240 - -	- - -
Printing Votes, House of Commons - - -	1,391 1 6	210 - -	- - -	220 - -
Printing Bills and Parliamentary Papers - - -	4,265 5 9	1,490 - -	- - -	- - -
Relief of American Loyalists - - -	16,500 - -	- - -	- - -	- - -
Rebuilding Pier, &c., at Douglas, Isle of Man - - -	4,006 14 3	5,391 17 10	- - -	- - -
Military Roads in Scotland - - -	- - -	601 7 -	1,245 15 6	- - -
Taxing Costs of Trial of Warren Hastings, Esq. - - -	- - -	1,350 1 6	- - -	- - -
Monument at St. Paul's to Major General Dundas - - -	- - -	- - -	1,112 15 -	- - -
Monument at St. Paul's to Captain Faulkner - - -	- - -	- - -	1,480 14 -	- - -
Monument at St. Paul's to Captain R. R. Burgess - - -	- - -	- - -	1,848 12 -	- - -
Monument at Westminster Abbey to Captain J. Montague - - -	- - -	- - -	1,296 14 -	- - -
Monument at Westminster Abbey to Captains J. Hervey and J. Hutt - - -	- - -	- - -	1,112 15 -	- - -
J. Elkington, for his Discovery in Draining - - -	- - -	- - -	1,000 - -	- - -
Commission of Inquiry into His Majesty's Woods, Forests, &c. - - -	- - -	- - -	- - -	25,983 3 -
TOTAL ADVANCES pursuant to } ADDRESSES, repaid - - } £.	28,263 1 6	10,043 6 4	9,337 5 6	26,203 3 -
Relief of American Loyalists - - -	11,500 - -	11,500 - -	- - -	- - -
His Majesty's Secret Service Abroad - - -	71,431 6 -	39,568 6 9	20,502 - -	13,779 - -
Relief of Refugee Clergy and Laity of France - - -	140,090 - -	104,387 12 1	- - -	- - -
Fitting up the Speaker's House - - -	681 16 3	2,542 10 6	849 16 4	- - -
Index to Lords' Journals - - -	869 19 -	- - -	1,955 18 -	110 17 9
Convicts at Home - - -	22,678 5 3	12,661 16 6	- - -	- - -
Trial of Warren Hastings, Esq. - - -	- - -	3,615 15 6	261 15 6	- - -
Salary of Chief Justice of Newfoundland - - -	- - -	693 15 -	- - -	- - -
Settlement of New South Wales - - -	- - -	17,073 1 5	529 12 -	10,635 15 11
Expenses under Alien Act - - -	- - -	2,740 9 -	2,450 7 4	- - -
Ventilating House of Lords - - -	- - -	282 17 6	- - -	- - -
Expenses of Parliament Office - - -	- - -	260 15 6	412 9 10	348 3 9
Attendance on Committees, Houses of Parliament - - -	- - -	422 16 -	909 13 6	2,853 5 6
Weekly Returns of Prices of Sugars - - -	- - -	472 17 -	897 6 -	448 13 -
Buildings at Somerset House - - -	- - -	800 1 -	- - -	- - -
Repairs of King's House, Winchester - - -	- - -	98 19 -	- - -	- - -
Extraordinary Charges of the Mint - - -	- - -	- - -	300 - -	- - -
Instrument for Measuring Altitude at Vera Cruz - - -	- - -	- - -	97 9 -	- - -
Marshalsea Prison - - -	- - -	- - -	4,214 12 -	- - -
Additional Allowances, Audit Office - - -	- - -	- - -	2,762 15 -	827 12 -
Purchase of Sir John Eden's House for Secretary of State - - -	- - -	- - -	7,878 3 -	- - -
Expenses of Police Office, Wapping - - -	- - -	- - -	1,437 6 6	3,444 1 -
Survey of Isle of Dogs for Docks - - -	- - -	- - -	411 3 9	177 6 6
Relief of St. Domingo Claimants - - -	- - -	- - -	- - -	16,000 - -
Rebuilding Pier, &c., at Douglas, Isle of Man - - -	- - -	- - -	- - -	255 9 -
Relief of Toulonese Emigrants - - -	- - -	- - -	- - -	900 - -
Roads in Scotland - - -	- - -	- - -	- - -	680 18 -
TOTAL ADVANCES repaid to } CIVIL LIST - - } £.	275,514 8 -	207,114 19 1	55,207 13 3	76,664 5 5

Appendix, No. 4.

DETAILS of SUMS REPAID to the CIVIL LIST in each Financial Year, from 5 January 1801 to 5 January 1817, to replace ADVANCES for GRANTS pursuant to Addresses of the House of Commons, and to make good other Issues out of the Civil List for Miscellaneous Supply Services (*see note, page 147*), arranged in Classes, according to the present practice, which was first adopted by the Treasury in 1843.

(*Note*.—The practice of making advances from the Civil List for Supply Grants, which was in force from 1762 to 1816, was altered in 1817, by taking an Annual Vote for Civil Contingencies.)

	In the Year ended 5 January					
	1802.	1803.	1804.	1805.	1806.	1807.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Class I. Public Works and Buildings -	8,000 3 -	471 14 -	1,342 3 11	2,099 19 9	-	47,488 11 6
Class II. Salaries and Expenses of Public Departments.	32,254 19 6	3,453 19 6	40,518 14 2	9,826 2 9	25,731 3 4	29,716 8 1
Class III. Law and Justice - - -	1,500 - -	- - -	2,234 4 4	- - -	6,096 6 6	25,194 9 4
Class IV. Education, Science, and Art -	800 - -	- - -	- - -	- - -	- - -	- - -
Class V. Colonial, Consular, and other Foreign Services.	15,684 7 9	12,341 - 9	3,178 12 3	5,387 4 -	8,078 - 9	1,895 2 6
Class VI. Charities, &c. - - -	24,226 - -	- - -	- - -	4,160 13 6	11,731 18 6	- - -
Class VII. Miscellaneous, Special, and Temporary.	8,566 - 3	625 13 6	41,794 3 1	11,082 1 -	23,341 18 5	56,768 2 7
TOTAL ADVANCES repaid to } CIVIL LIST - - - } £.	91,031 10 6	16,892 7 9	89,067 17 9	32,556 1 -	74,979 7 6	161,062 14 -

	In the Year ended 5 January					
	1808.	1809.	1810.	1811.	1812.	1813.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Class I. Public Works and Buildings -	5,272 5 4	3,500 - -	5,270 - -	1,644 17 5	17,000 - -	2,722 17 9
Class II. Salaries and Expenses of Public Departments.	21,542 1 3	13,559 17 10	23,229 10 10	14,971 14 8	13,597 13 1	16,204 8 5
Class III. Law and Justice - - -	3,172 18 -	6,345 16 -	8,660 16 1	9,237 10 -	9,070 17 -	4,640 11 -
Class IV. Education, Science, and Art -	- - -	- - -	1,500 - -	- - -	- - -	- - -
Class V. Colonial, Consular, and other Foreign Services.	114 11 -	16,688 5 6	8,135 19 8	24,166 8 11	- - -	10,764 17 3
Class VI. Superannuations, Charities, &c.	- - -	- - -	3,163 8 6	- - -	- - -	864 12 7
Class VII. Miscellaneous, Special, and Temporary.	17,007 18 5	36,429 8 1	22,227 1 4	17,952 18 3	11,531 17 11	31,073 10 -
TOTAL ADVANCES repaid to } CIVIL LIST - - - } £.	47,109 14 -	76,523 7 5	72,186 16 5	67,973 9 3	51,200 8 -	66,360 17 -

	In the Year ended 5 January			
	1814.	1815.	1816.	1817.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Class I. Public Works and Buildings -	1,341 3 6	1,999 16 2	26,696 14 10	185,000 - -
Class II. Salaries and Expenses of Public Departments.	59,027 13 6	13,956 15 2	30,769 15 6	Granted "to replace to the Civil List Sums become chargeable thereon, or issued thereout, since 1 January 1816, in respect of those services which, in pursuance of the measure now before Parliament in regard to the Civil List, are hereafter to be otherwise provided for."
Class III. Law and Justice - - -	10,827 19 -	4,373 10 -	14,911 7 -	
Class IV. Education, Science, and Art -	- - -	- - -	- - -	
Class V. Colonial, Consular, and other Foreign Services.	17,009 12 4	26,244 12 -	31,238 13 -	
Class VI. Superannuations, Charities, &c.	9,275 11 1	2,988 16 9	12,739 19 7	
Class VII. Miscellaneous, Special, and Temporary.	68,676 5 6	68,660 16 11	64,778 6 8	
TOTAL ADVANCES repaid to } CIVIL LIST - - - } £.	166,158 4 11	118,224 7 -	181,134 16 7	185,000 - -

Appendix, No. 5.

EXPLANATORY NOTE on the Settlement of the ACCOUNTS of the JOINT EXPENDITURE of the UNITED KINGDOM, for *Great Britain* and *Ireland* respectively, during the Period from 5 January 1801 (the Date of the Union) to 5 January 1817, (the Date of Consolidating the Revenues of the Two Countries); including an Explanation of Differences in Amounts of the Public Income and Expenditure of *Great Britain*, as stated in the Annual Finance Accounts, upon which the Accounts of JOINT EXPENDITURE were based, and the Balanced Accounts of such PUBLIC INCOME and EXPENDITURE as now stated in Account II. with the result as affecting the Amount of stated Balance finally due from *Ireland* to *Great Britain* on the JOINT EXPENDITURE ACCOUNT.

(With reference to the Income and Expenditure Accounts of *Great Britain* and *Ireland* respectively, for the same Period Accounts III. and IV., p. 359 to 400)

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No discrepancy in the Irish Accounts - - - - -	"	Ireland credited with her proportion of the apparent excess of this Expenditure, as stated in the Finance Accounts - - - - -	"
		Consequent and final result of Net Balance due from Ireland on the joint Expenditure Account, which was cancelled in 1817, by 57 Geo. 3, c. 48 - - - - -	477
		Conclusion - - - - -	"

Appendix, No. 5—continued.

ON the SETTLEMENT of the ACCOUNTS of the JOINT EXPENDITURE of the United Kingdom, for *Great Britain* and *Ireland* respectively, during the Period from 1 January 1801 (the Date of the Union), and 5 January 1817 (the Date of Consolidating the Revenues of the Two Countries); including an Explanation of Differences in Amounts of the Public Income and Expenditure of *Great Britain*, as stated in the Annual Finance Accounts, upon which the Accounts of JOINT EXPENDITURE were based, and in the Balanced Accounts of such PUBLIC INCOME and EXPENDITURE as now stated in Account III; with the result as affecting the Amount of stated Balance finally due from *Ireland* to *Great Britain* on the JOINT EXPENDITURE ACCOUNT.

Provision of Treaty of Union for defraying the separate expenditure of each country, and for apportioning the joint expenditure.

By the seventh article of the Treaty of Union, incorporated in the Act of Union, 39 & 40 Geo. 3, c. 67, that portion of the general expenditure of the United Kingdom, for each year, other than the charges of the public debt of each country, incurred before the Union, and which were to be separately defrayed by *Great Britain* and *Ireland* respectively, was thenceforth to be taken as joint expenditure, and to be defrayed by contributions from the two countries, in the respective proportions of 15-17ths by *Great Britain*, and 2-17ths by *Ireland*, according to the estimate then made of their proportional relative resources.

SEPARATE EXPENDITURE.

Separate expenditure for the public debt of each country, and for other services incurred before the Union.

Before proceeding to explain the mode in which this provision for apportioning the joint expenditure was actually carried out, some explanation may be given with reference to the separate expenditure of each country. No other separate expenditure, except the interest and charges of the public debt of each country, incurred before the Union, is mentioned in the Treaty of Union; but, in fact, all payments made in either country after the Union, on account of services prior to its date (1 January 1801), were also included in the separate expenditure.

Explanation as to the public debts of *Great Britain* and of *Ireland* respectively, at the Union.

There is only one point in relation to the separate expenditure which appears to require notice here, and to which attention has not hitherto been drawn, either in the Report of the Select Committee on the Taxation of *Ireland*, or in the evidence and statements laid before the Committee, in 1864 and 1865. This point involves the amount of the public debt of each country at the period of the Union, and the circumstances under which the debt of *Ireland* then bore so small a proportion to the debt of *Great Britain*.

Comparatively small public debt of *Ireland* at the Union.

On 1st January 1801, the date of the Union, the relative liabilities of the two countries for their respective public debts amounted in value to 329,868,585*l.* for *Great Britain*, and 23,198,810*l.* for *Ireland*, being as 28·4 to 2; whilst the annual charge of unredeemed debt was 17,338,567*l.* and 1,244,465*l.* respectively, or nearly as 28 to 2. It may be important to consider the circumstances under which the public debt of *Ireland* bore so small a proportion to the debt of *Great Britain*, when compared with their estimated relative resources; the more particularly as it was provided by the same article of the Treaty of Union that, at any time thereafter, when the values of their respective debts should be in the same proportion to each other as their respective contributions to the joint expenditure, it should be competent to Parliament that the whole future expenditure should be defrayed by equal taxes imposed on the two countries.

And still less before the war with France, which began in 1792.

But small as was the public debt of *Ireland* at the time of the Union, when compared with the public debt of *Great Britain*, yet it was still proportionally very much less immediately before the beginning of the war with France, in 1792. At that time the nominal amount of principal of the Funded and Unfunded Debt of each country was respectively 237,408,669*l.* and 2,254,752*l.*, or as 215 to 2. These sums, however, do not include the amounts of Life and Terminable Annuities, which bore a larger ratio in *Ireland* to the remaining portion of the debt, than in *Great Britain*. A more just comparison may be made of the annual charge of the unredeemed public debt of the two countries, that of *Great Britain* being, on 5th January 1793, 9,301,084*l.*, and of *Ireland*, 131,095*l.*, or as 141 to 2.

No. 443 of 1858.

Actual and relative increase of the public debt of each country, from 1792 to 1801.

From 1792, with the greatly increasing expenditure caused by the war, to which *Ireland* was then called upon to contribute, the public debt of *Ireland* also proportionally increased, and necessarily in a far greater ratio of increase than the debt of *Great Britain*. It may be seen, from the figures already stated, that the actual increase of the annual charge of the public debt of each country from the beginning of the French war up to the period of the Union, amounted to 8,693,350*l.* in *Great Britain*, and 1,113,370*l.* in *Ireland*, or as 17 to 2. Thus whilst the actual increase of the annual charge of the debt of *Great Britain* during this period was 93 per cent., that of *Ireland* was no less than 849 per cent.

Appendix, No. 5—*continued.*

The cause of the very considerable difference in the amounts of the public debt of the two countries at the period of the Union, is at once therefore obvious. For a few years only previously to the Union, had Ireland borne any share of the general war expenditure of the empire. The first increase to her public debt arising from such expenditure occurred in 1793. Even up to the period of the Union, Ireland's contributions to the general war expenditure were confined to the Army and Ordnance Services. She contributed no amount whatever towards the navy expenditure, until she was called upon to pay her proportionate share of such expenditure after the Union, upon the settlement of the joint expenditure account, in pursuance of the provisions of the Act of Union.

Ireland exempt from contributing to the general war expenditure, previously to 1792, and to the naval expenditure, previously to the Union.

If the information could now be ascertained, it would be interesting to learn the precise circumstances under which Ireland was thus for the first time, in 1793, called upon to bear her share of the general war expenditure of the empire. But this information has been sought in vain. It is certain, however, that the burden was first begun to be placed upon her at a period before the Union was either accomplished or even contemplated.

Circumstances under which Ireland first charged with war expenditure, uncertain.

It would indeed appear that Ireland undertook this participation of the general war expenditure on the first occasion of the occurrence of hostilities *after the passing of the relaxing laws of 1782 and 1793*, and as a consequence of the concessions then made to her. Some evidence of this having been the case may be found in the following extract from the reported speech of one who had himself been one of the most distinguished members of the last Irish Parliament. Upon the second reading of the Roman Catholic Relief Bill in the House of Lords, on the 4th April 1829, the late Lord Plunkett said:

Life of Lord Plunkett, Vol. 2, p. 277.

“From 1793, when the principal relaxing law was passed, Ireland assumed a place among nations which she had never before attained. She became a powerful assistant of this great empire, and was associated with her in the high destiny of administering the affairs and promoting the civilization of the world.”

It is certain, also, that the very large amount of the public debt of Great Britain at the time of the Union, relatively to that of Ireland, was caused by the whole burden of the expenditure of the wars before that with France, which broke out in 1792, having been placed on Great Britain alone. A very little consideration of the origin and progress of the public debts of the two countries up to that period will prove this fact.

Comparatively large public debt of Great Britain, caused by the whole burden of general war expenditure, previously to 1792, being thrown upon her.

It should be borne in mind that the expenditure defrayed *out of monies raised by creation of debt* in aid of the charges of the several wars in which this kingdom was engaged from the period of the Revolution, was a portion only of the total cost of such wars. A more correct estimate of the total cost, including the expenditure defrayed out of yearly revenue raised for this purpose, will be found amongst the explanatory notes in Part II.

Distinction between public debt caused by war expenditure, and total cost of war.

The following Table shows in an abstract form the progressive amounts of the public debt of Great Britain and of Ireland respectively, as affected by the several wars from 1688. The approximate dates, as nearly as can be ascertained, of the beginning and end of the several wars and naval and military operations in which this kingdom has been engaged since 1688, will be found in Appendix 6.

Tabular abstract of progress of such public debt of Great Britain, and of Ireland, from 1688.

Appendix, No. 5—*continued*.

AN ABSTRACT ACCOUNT of the Progressive Amounts of the PUBLIC DEBT of *Great Britain*, and of *Ireland* respectively, as affected by the several Wars; showing the Nominal Amount of Principal of UNREDEEMED FUNDED and UNFUNDED DEBT at the several Periods. [No. 443 of 1858.]

		Amount of Principal of Unredeemed Funded, and Unfunded Debt.			
		Great Britain.		Ireland.	
		Total Debt.	Debt Accrued from each War.	Total Debt.	Debt Accrued from each War.
		£.	£.	£.	£.
5 Jan 1698 -	Public Debt after Treaty of Peace at Ryswick - - -	14,522,925		—	
	Accrued from War with France - - - - -		14,522,925		—
„ 1702 -	Before War of Spanish Succession - - - - -	12,552,486		—	
„ 1714 -	After Treaty of Peace at Utrecht - - - - -	34,699,847		—	
	Increase - - - - -	22,147,361		—	
	Deduct Bankers' Debt of Charles II., Funded and first charged in 1706 - - - - -	664,263		—	
	Accrued from War of Spanish Succession - - -		21,483,098		—
„ 1718 -	Before War against Spain - - - - -	40,262,104	- -	46,153	—
„ 1722 -	After Treaty of Peace at Madrid - - - - -	54,358,955	- -	46,153	
	Accrued from War with Spain - - - - -		14,096,851		—
„ 1739 -	Before War against Spain (Right of Search), and War of Austrian Succession in 1742, and with France, 1744 - -	46,275,038	- -	222,462	
„ 1749 -	After General Treaty of Peace at Aix-la-Chapelle - - -	75,448,809	- -	363,323	
	Accrued from the War with Spain, and of Austrian Succession		29,173,771		—
„ 1756 -	Before Seven years War, with France and Spain - - -	72,487,665	- -	17,907	
„ 1764 -	After General Treaty of Peace at Paris - - - - -	132,120,665	- -	595,385	
	Accrued from Seven years War - - - - -		59,633,000		—
„ 1776 -	Before War with North American Colonies (and with France in 1778, and with Spain and Holland in 1780) - - -	126,043,057	- -	799,754	
„ 1786 -	After General Treaty of Peace at Paris - - - - -	243,328,063	- -	2,258,407	
	Accrued from American War, and with France and Spain		117,285,006		—
	TOTAL DEBT accrued from Wars up to the close of the Year 1792 - - - - -	- -	255,994,651		
„ 1793 -	Before War with France - - - - -	237,408,669	- -	2,254,752	
„ 1816 -	After Final close of War with France - - - - -	742,298,121	- -	119,528,327*	
	Accrued from War with France - - - - -		504,889,452		117,273,575

* Including 94,652,005 *l.*, Unredeemed Debt of Ireland, funded and payable in Great Britain. See Irish Taxation Report, 1864, Appendix 13, p. 404-5.

JOINT EXPENDITURE.

How provision of Act of Union for apportioning the joint expenditure carried out.

The mode by which the provision of the Act of Union for apportioning the joint expenditure of the United Kingdom was actually carried out was two-fold: 1st, as regards the *estimated* joint expenditure; and 2ndly, as regards the *finally settled* expenditure.

Appendix, No. 5—continued.

1.—The *Estimated Joint Expenditure*.

The proportionate amounts of the estimated joint expenditure to be paid by each country were agreed upon by the Chancellors of the Exchequer for Great Britain and Ireland respectively, and stated by them in their annual Budgets. In order to meet this proportionate amount of joint expenditure, together with the estimated separate expenditure of each country, the necessary Ways and Means were provided, partly from revenue, and partly from money raised by creation of debt. The separate debts of each country were thus augmented in each year during the whole period of the 16 years, by raising money to provide for *estimated* expenditure only.

This estimated joint expenditure apportioned to each country was calculated upon the several proportions of 15-17ths and 2-17ths of the total amounts of the Military, Naval, and Miscellaneous Supply Charges, as well as Consolidated Fund Charges, to be defrayed in the two countries, and taken to be joint expenditure.

The mode of ascertaining the total amount of estimated joint expenditure to be apportioned, will be seen more clearly by giving the actual figures for the year 1801, ending 5th January 1802.

1. As to Estimated Joint Expenditure. Mode of ascertaining estimated total amount, and proportion for each country.

Illustrated by stating amounts estimated for 1801-2.

ESTIMATED JOINT EXPENDITURE, 1801.

(The Amounts for *Ireland* are stated in British Currency.)

	Estimated Joint Expenditure in each Country, per Budget.		
	In Great Britain.	In Ireland.	TOTAL.
	£.	£.	£.
Navy - - - - -	15,800,000	- -	15,800,000
Army - - - - -	12,117,000	3,785,000	15,902,000
Vote of Credit - - - - -	500,000	300,000	800,000
Ordnance - - - - -	1,639,000	299,000	1,938,000
Miscellaneous Supply Grants - - -	550,000	207,000	757,000
Ditto, Consolidated Fund - - -	1,170,000	390,462	1,560,462
Total estimated Joint Expenditure in each Country - - - - -	31,776,000	4,981,462	36,757,462
Proportions of 15-17ths and 2-17ths - -	32,433,702	4,323,760	
Increase or Diminution of proportionate Expenditure to be contributed by each Country	+ 657,702	— 657,702	

It will be seen that the estimated joint expenditure to be defrayed in Ireland during the year 1801, as stated in the Budget, the amount of which (so far as regards the Supply Charges) agreed substantially with the detailed Estimates submitted to Parliament, and with the grants in the Appropriation Act, exceeded by 657,702*l.*, the amount which it was calculated she would be called upon ultimately to pay. It will also be seen that it exceeded by the same sum the Ways and Means provided to meet her proportionate amount of joint expenditure, causing a temporary Deficiency of Ways and Means to this extent; and, on the other hand, that the Ways and Means provided in Great Britain for the estimated joint expenditure to be defrayed in that country, during the year, were in excess, by exactly the same sum of 657,702*l.*

Excess of estimate joint expenditure in Ireland for 1801, over her proportion. Consequent deficiency of Ways and Means provided for her proportionate expenditure; and corresponding excess in Great Britain.

It was therefore evidently contemplated that, at the close of the year, and as soon as the actual expenditure in each country was ascertained, a settlement of the accounts should be made, and the balance due from one country to the other paid over. Some evidence appears that such a settlement was then contemplated. In the expenditure accounts of Ireland for 1801, presented to Parliament in the Session of 1802, and dated 27 May 1802 (*see* Commons Journal, Appendix 58, p. 861), the amounts of the separate charges only are stated, a blank being left for the amount of "Proportionate Contribution for United Kingdom, 2-17ths;" and the following note is appended: "Note. The above account cannot be closed until the actual amount of the expenditure of the United Kingdom can be ascertained."

Immediate settlement of the joint account necessarily contemplated; evidence that it was so.

Appendix, No. 5—continued.

2.—The *finally settled* Joint Expenditure.

2. The finally settled joint expenditure. Causes of delay in determining the joint expenditure.

Although it was necessary thus to agree beforehand upon the amount of the estimated joint expenditure, and its apportionment to each country, in order to determine and to provide the necessary ways and means to meet it, yet no further action could be taken for the final settlement of the accounts until after the close of the year, when the total actual expenditure in each country could be ascertained. A cause of far greater delay in the settlement of the accounts arose from the fact that there existed no recognised or authorised tribunal for the examination of the accounts, and for determining what portion of the whole actual expenditure should be considered as joint expenditure to be apportioned between the two countries, and the amounts of the relative proportions, or for determining the principles upon which the accounts of the joint expenditure should be regulated; these principles not being distinctly laid down in the seventh article of the Treaty of Union, which refers in general terms only to the proportionate contributions of each kingdom towards the expenditure of the United Kingdom, "other than the interest and charges of the debt to which either country should be separately liable."

First record of any attempt towards a settlement, in 1804.

There appears to be no record of even any attempt towards a settlement of the accounts of the joint expenditure until 1804. In that year the Irish Budget was brought forward by Mr. Forster, as a private Member, after Mr. Corry's resignation, and before a new Irish Chancellor of the Exchequer was appointed. He is reported to have said that—

Hansard,
20 June 1804.

"Although the Union with Ireland had been four years in operation, and though Committees had been appointed to investigate the joint accounts between the two countries, yet to this hour no balance had been struck to show how the two countries had been going on, or whether Ireland was paying more or less than her quota to the common expense. But although the short remnant of the Session might not afford opportunity to produce any satisfactory result upon this head, he hoped, the commencement of the next, to have the accounts in such a state of forwardness as to be able to show a clear statement."

It is probable that this is an imperfect report of what was actually said by Mr. Forster, as there is no record of any Committees being appointed during these years for the purpose of investigating the accounts, or of the proceedings of any such Committees.

First Committee on Joint Accounts, 1805. No report.

In March 1805, a Committee of the House of Commons was first appointed to examine and report the amount of the joint charge from 1801, with a view to ascertain the balance due from either country to the other. This Committee made no report.

Second Committee, 1806.
First Report of preliminary proceedings.
296/1806.

In the next Session (1806) a Committee was appointed for the like purpose, and reported "That they had not been able to report the joint charge on Great Britain and Ireland, or to ascertain the relative situation of the two countries as to their expenditure, in consequence of an error in the formation of the accounts transmitted to them from Ireland, in which the sums expended for services prior to the Union were not distinguished with sufficient exactness. They had thought themselves bound to call before them such officers as they supposed were most capable of giving them information as to the mode of keeping and auditing the public accounts in Ireland, with a view to ascertain in what manner the intentions of Parliament could best be carried into effect; and having discovered, by the evidence taken before them, to what offices application must be made for these accounts, they had directed their Chairman to move that the said accounts be laid before the House of Commons early in the next Session of Parliament. They had therefore the satisfaction of believing that their investigation had led to put the business referred to them in such a train as to leave no doubt that, should the Committee be revived in the ensuing Session, they would then be able to present a definite report on the subject."

With reference to the accounts mentioned in the Report as being directed to be moved for by the Chairman, there appears to be no further record of them, than the following entry in the Commons Journals: "11 July 1806. Committee reported."

First statement of any balance on the joint account being struck between the two countries, in 1806.
Hansard.

Meanwhile the first allusion to any definite balance being struck on the joint account between the two countries appears in the Budget of Sir John Newport, the Irish Chancellor of the Exchequer, on 7th May 1806. He is reported to have said, "There was another sum he hoped to have looked to this year, in aid of the ways and means of Ireland, and that was the balance due to Ireland upon the joint contribution, amounting to 860,000*l*. But upon examining the accounts for last year, it appeared that the excess of payment on the part of Great Britain was 560,000*l*, and the remaining 300,000*l*. was absorbed by the money advanced by England for the payment of the Lottery prizes."

No further proceedings for a definitive settlement of the Joint Account until 1811.

There appears to be no record of the evidence and accounts produced before the Committee of 1806, and referred to in their report, and no further proceedings were taken for a definitive settlement of the joint account till 1811.

Third Committee, 1811, Second Report, 262/1811.

In 1811 a Committee was appointed to inquire into and report upon the Debt, Revenues, and Expenditure of Ireland for the last 20 years, with reference also to "the amount expended on account of the joint expenditure of Great Britain and Ireland, or which might appear to be still due on that account."

Appendix, No. 5—*continued*.

The Committee reported, and for the first time discussed and settled, subject to the final judgment of Parliament, the principles by which the account of the joint expenditure ought to be regulated with respect to certain articles as to which the sense of the Act of Union appeared to admit of question. With respect to these points the Committee were of opinion—

Principles by which joint account to be regulated.

1. That the payments made in Ireland for compensations for cities and boroughs ceasing to send Members to Parliament in consequence of the Union, should *not* be considered as a joint charge.

2. That the charges of Management of the Revenue should be considered as joint charge.

3. That payments made for compensations for offices suppressed or rendered less valuable in consequence of the Union should be considered as joint charge.

4. That payments made for Inland Navigations in Ireland, under the Irish Act, 40 Geo. 3, c. 51, should be considered as a joint charge.

The Committee appended to their Report abstract accounts of the joint expenditure of Great Britain and of Ireland for each of the 10 years, 1801–10, prepared under their directions by the officers of the Treasury and of the Irish Exchequer, as the basis of a final adjustment of the accounts.

Abstract accounts for each year, 1801–10 inclusive, appended to Report.

In these abstract accounts the following additional points were practically determined by the Committee:—

5. All payments during these years for services incurred prior to the Union (except for Inland Navigations (4), as well as all payments which did not appear to belong to the joint account of the United Kingdom, were deducted from the joint charge.

6. Payments for national objects out of gross Revenue, in anticipation of the Exchequer Receipt, were considered as joint charge.

From these accounts the Committee struck the balance due from one country to the other at the close of each year, showing that on 5th January 1811, there was owing from Ireland, as the balance of her proportion of the expenditure of the United Kingdom (subject to such correction as a more exact investigation might produce), the sum of 1,467,929*l.* 17*s.* 1*d.* British currency.

Balance struck between the two countries for each year.

In 1812, the Committee was reappointed and made a further Report, principally with reference to the Consolidation of the debts of the two countries. With respect to the joint expenditure they determined a further point:—

Fourth Committee, 1812, Third Report, 376/1812.

7. That payments in the British expenditure, consisting of imprests to public accountants, afterwards repaid, should have been deducted from the joint charge. These sums amounted to 864,055*l.*, by two-seventeenths of which sums the charge upon Ireland was to be reduced.

After this and other corrections, the Committee struck a fresh balance for each of the 11 years, 1801 to 1811, showing a balance due from Ireland on 5th January 1812 of 1,656,276*l.*

Expenditure in Great Britain for imprests, afterwards repaid, to be deducted from joint expenditure.

Accounts continued for 1811.

Fifth Committee, 1813.

Fourth Report, 309/1813.

Accounts continued for 1812.

Sixth and last Committee, 1815.

Fifth Report, 214/1815.

Accounts continued for 1813 and 1814.

In 1813 a Committee was appointed, but did little more than continue the statements of the accounts made in the former reports.

In 1814 no Committee was appointed.

In 1815 a Committee was appointed, who investigated the former reports and accounts which they continued to 5th January 1815, on the principles adopted in 1812, and they showed a balance due by Ireland to Great Britain, on 5th January 1815, of 6,107,987*l.*, sterling.

Proviso of Treaty of Union recommended to be carried out, for discontinuing proportional contributions to joint expenditure, and defraying the whole by equal taxation.

The most important recommendation of this Committee referred to the proviso in the latter part of the 7th article of the Treaty of Union, by which, in the event of the respective debts of the two countries becoming to each other at any future time in the proportion of their respective contributions, it should be competent to Parliament to declare that the whole expenditure of the United Kingdom should be defrayed indiscriminately by equal taxes imposed in each country, and that thenceforward it should be no longer necessary to regulate the contribution of the two countries towards the future expenditure of the United Kingdom, according to any specific proportion, or according to any of the rules before prescribed. The Committee were of opinion that the time had arrived when it had become expedient that Parliament should take this proviso into consideration.

Appendix, No. 5—continued.

Act 56 Geo. 3, c. 98, for consolidating the revenues of Great Britain and Ireland, and applying them indiscriminately to the

In pursuance of this recommendation, Parliament, during the following Session, passed the Act 56 Geo. 3, c. 98, by which the revenues of the two countries were consolidated, and made applicable indiscriminately to the expenditure of the United Kingdom, from 5th January 1817.

Act 57 Geo. 3, c. 48, for further adjusting the accounts of the United Kingdom. Balances due on the joint account cancelled.

In 1817, this Act was amended by the 57 Geo. 3, c. 48, for making further provision for the adjustment of the accounts of the United Kingdom. Under sect. 4, all balances due from Great Britain to Ireland, or from Ireland to Great Britain, in any manner arising out of the joint contribution of each country to the expenses of the United Kingdom under the Act of Union, were cancelled, and deemed to be satisfied and discharged.

Further accounts for 1815, presented to Parliament in 1816.

Although no accounts of the joint expenditure of the two countries to a later period than to 5th January 1815, were submitted to the investigation of a Parliamentary Committee, similar accounts continued up to the 5th January 1816, and showing the balance due from Ireland at that date, were presented to, and printed for, Parliament in the Session of 1816.

337/1816, reprinted in Appendix to Report of Taxation of Ireland, 1864, p. 460.

But no statement of the joint accounts for the following year, and continued up to 5th January 1817, was published or printed, until the whole subject was investigated by the Committee on the Taxation of Ireland in 1864; and no such statement could then be found in the financial books, nor amongst the records of the Treasury or of the Exchequer. It happened, however, that the private papers of Mr. John Smith, the officer of the Irish Exchequer, by whom the Irish accounts were prepared for the Committees of 1811 and up to 1815, had been preserved by his son, Mr. Edward Smith, who at the time held the office of acting Assistant Paymaster General. These papers were placed by him at the disposal of the officers of the Treasury and Exchequer, who had been called upon to furnish information to the Irish Taxation Committee. Amongst those papers was an original manuscript account, in Mr. John Smith's handwriting, of the payments in both countries on the joint account for the year ending 5th January 1817, thus completing the series, and which account was furnished to the Irish Taxation Committee, and appended to their report.

No account of the joint expenditure for 1816 presented to Parliament till 1864. How prepared.

Appendix to Report, 1864, p. 351.

Complete account of the joint expenditure, from 1801 to 1817, also presented in 1864.

From this paper, and with the aid of the Finance Accounts and official books of the Treasury and Exchequer, a complete account of the joint expenditure in Great Britain and in Ireland for each year, during the whole period from 5th January 1801 to 5th January 1817, showing the proportions to be contributed by each country, and the balance due from one country to the other at the close of each year, was furnished to the Irish Taxation Committee and to Parliament. This account was made up upon the principles adopted by the Committees of 1811 and 1812, and corrected some errors in the figures which had crept into the former accounts.

Appendix to Report, 1864, p. 389.

Comparative abstract accounts of estimated, and of finally settled joint expenditure, 1801–1816.

The following abstract accounts of the joint expenditure for each of these 16 years, include not only a comparison of the estimated amounts of such annual expenditure in each country, with the proportional amounts, as stated to Parliament in the several budgets; but also a similar comparison of the amounts of the joint expenditure in each country, which were actually defrayed in each year, as it was finally settled, according to the principles laid down by the Committee of 1811 and of 1812, with the proportionate amounts of such finally determined joint expenditure. This last account shows also the actual balance due to or from Ireland at the end of each year, and the payments in liquidation of such balance, together with the final balance due from Ireland, cancelled in 1817 by the Act 57 Geo. 3, c. 48, as stated to the Irish Taxation Committee of 1864.

Appendix, No. 5—continued.

ABSTRACT ACCOUNTS of the JOINT EXPENDITURE of *Great Britain and Ireland*, for the Sixteen Years, from 5 January 1801 to 5 January 1817.

ESTIMATED JOINT EXPENDITURE, as stated in the several Annual Budgets.

YEAR.	IN EACH YEAR.			Proportions under Act of Union.		Ireland's Proportion, More or Less than Estimated Expenditure.	
	Great Britain.	Ireland.	TOTAL of the United Kingdom.	Great Britain.	Ireland.	More.	Less.
	£.	£.	£.	£.	£.	£.	£.
1801 - - -	31,776,000	4,981,462	36,757,462	32,433,462	4,324,000	-	657,462
1802 - - -	28,954,280	3,479,705	32,433,985	28,618,222	3,815,763	336,058	-
1803 - - -	24,291,121	4,034,780	28,325,901	24,993,442	3,332,459	-	702,321
1804 - - -	34,327,043	5,722,000	40,049,043	35,337,391	4,711,652	-	1,010,348
1805 - - -	40,837,866	5,088,506	45,926,372	40,523,270	5,403,102	314,596	-
1806 - - -	39,158,000	5,877,000	45,035,000	39,737,472	5,297,528	-	579,472
1807 - - -	41,192,749	5,853,826	47,046,575	41,500,898	5,545,677	-	308,149
1808 - - -	44,374,673	5,517,705	49,892,378	44,013,863	5,868,515	350,810	-
1809 - - -	47,989,754	5,338,957	53,328,711	47,054,745	6,273,966	935,009	-
1810 - - -	46,989,638	4,911,361	51,901,000	45,795,000	6,106,000	1,194,639	-
1811 - - -	51,129,929	4,706,571	55,836,500	49,267,500	6,569,000	1,862,429	-
1812 - - -	54,844,529	4,873,927	59,718,456	52,692,756	7,025,700	2,151,773	-
1813 - - -	68,519,732	5,018,302	73,538,031	64,886,498	8,651,533	3,633,231	-
1814 - - -	64,304,612	4,605,687	68,910,299	60,803,205	8,107,094	3,501,407	-
1815 - - -	78,131,875	4,835,044	82,966,919	73,206,105	9,760,814	4,925,770	-
1816 - - -	23,119,878	3,620,308	26,740,186	23,594,530	3,145,656	-	474,652
TOTAL - £.	719,931,680	78,465,141	798,396,818	704,458,359	93,938,459	19,205,722	3,732,404

TOTAL NET AMOUNT of Ireland's Proportion, more than her Estimated }
Expenditure in each Year - - - - - } £. 15,473,318.

ACTUAL JOINT EXPENDITURE, as finally Settled, according to the Statement furnished to the Irish Taxation Committee of 1864.

YEAR.	IN EACH YEAR.			Proportions under Act of Union.		Ireland's Proportion, More or Less than Actual Expenditure.		Total Balance Due to (+) or from (-) Ireland.	Payments by Ireland in Liquidation of such Balance.
	Great Britain.	Ireland.	TOTAL of United Kingdom.	Great Britain.	Ireland.	More.	Less.		
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1801 - - -	27,244,649	4,249,157	31,493,806	27,788,653	3,705,153	-	544,004	+ 544,004	-
1802 - - -	27,226,895	3,535,652	30,762,547	27,143,424	3,619,123	83,471	-	+ 460,533	-
1803 - - -	25,094,264	4,176,134	29,270,398	25,826,822	3,443,576	-	732,558	+ 1,193,091	-
1804 - - -	36,461,371	5,360,744	41,822,115	36,901,866	4,920,249	-	440,494	+ 1,633,585	-
1805 - - -	42,389,260	5,019,071	47,408,331	41,830,880	5,577,451	558,380	-	+ 1,075,205	-
1806 - - -	41,611,510	4,944,670	46,556,180	41,078,982	5,477,198	532,528	-	+ 542,677	-
1807 - - -	42,111,253	5,144,389	47,255,642	41,696,155	5,559,487	415,098	-	+ 127,579	-
1808 - - -	48,777,220	5,631,241	54,408,461	48,007,466	6,400,995	769,754	-	+ 642,175	-
1809 - - -	49,781,856	5,719,057	55,500,913	48,971,394	6,529,519	810,462	-	+ 1,452,637	-
1810 - - -	51,589,475	5,324,105	56,913,580	50,217,865	6,695,715	1,371,610	-	+ 1,554,247	1,270,000
1811 - - -	57,140,336	5,595,483	62,735,819	55,355,135	7,380,684	1,785,201	-	+ 1,874,448	1,465,000
1812 - - -	61,992,254	5,306,218	67,298,472	59,381,004	7,917,468	2,611,250	-	+ 2,829,422	1,656,276
1813 - - -	75,124,725	5,319,459	80,444,184	70,980,162	9,464,022	4,144,563	-	+ 4,370,530	2,603,455
1814 - - -	77,589,312	5,283,628	82,872,940	73,123,182	9,749,758	4,466,130	-	+ 6,370,114	2,466,545
1815 - - -	62,372,290	4,982,321	67,354,611	59,430,539	7,924,072	2,941,751	-	+ 3,203,879	6,107,987
1816 - - -	35,427,065	4,423,655	39,850,720	35,162,400	4,688,320	264,665	-	+ 2,284,535	1,184,009
TOTAL - £.	761,933,735	80,014,984	841,948,719	742,895,929	99,052,790	20,754,863	1,717,056	- 2,284,535	16,753,272

Total Net Amount of Ireland's Proportion, more than her Actual Expenditure - - - £. 19,037,807
Deduct Payments in liquidation of such Balance, as shown above - - - - - 16,753,272

Balance due from Ireland - - - - - 2,284,535

Deduct, also, 2-17ths of Repayments of Imprest Money, &c., to the British Exchequer during the 16 years, due to Ireland - - - £. 160,786

Deduct, also, Overpayment made from Ireland to Great Britain on Long Annuities, from 5 April 1797 to 10 October 1810, as per Return, No. 337 of Session 1816 - - 5,063

Net Amount due from Ireland on 5 January 1817 - - - - - 2,118,686
Deduct further Payment to the British Exchequer on the Joint Account in 1817-18 - - - 117,228

BALANCE due from Ireland to Great Britain, cancelled per 57 Geo. 3. c. 48, s. 4 - - £. 2,001,458

Appendix, No. 5—continued.

More just comparison by allowing for the following amounts.

Upon an examination of this account, it would at first appear that the total actual joint expenditure of the United Kingdom, 841,948,719*l.*, exceeded the estimated amount, 798,396,818*l.*, by the large sum of 43,551,907*l.* But this excess may be in a great measure accounted for by allowing for the several sums included in one of these amounts, and excluded from the other, by which process a more just comparison between the two amounts may be made. These sums are shown in the following accounts, in which the result upon the proportionate amount of contribution payable by Ireland is also shown.

I. Amounts included in finally settled, but not in estimated joint expenditure.

I. AN ACCOUNT of the AMOUNTS included in the ACTUAL JOINT EXPENDITURE as finally settled, but not included in the ESTIMATED JOINT EXPENDITURE.

Included in ACTUAL JOINT EXPENDITURE.

	In Great Britain.	In Ireland.	TOTAL.	Proportion of 2-17ths for Ireland.	Ireland's settled Proportion, more (+), or less (—), than the Actual Expenditure.
	£.	£.	£.	£.	£.
Charges of Management of Revenue	44,920,274	10,278,978	55,199,452	6,494,053	— 3,784,925
Payments for Inland Navigation in Ireland, per Irish Act, 40 Geo. 3. c. 51 - - -	—	447,557	447,557	52,654	— 394,903
Payments out of Gross Revenue for National objects - - -	12,346,949	2,137,366	14,684,315	1,727,566	— 409,800
TOTAL - - - £.	57,267,223	12,863,901	60,331,324	8,274,273	— 4,589,628

II. Amounts included in estimated, but not in finally settled joint expenditure.

II. AN ACCOUNT of the Amounts of ACTUAL EXPENDITURE for SERVICES included in the ESTIMATED JOINT EXPENDITURE, but not included in the JOINT EXPENDITURE as finally settled.

Included in ESTIMATED JOINT EXPENDITURE.

	In Great Britain.	In Ireland.	TOTAL.	Proportion of 2-17ths for Ireland.	Ireland's settled Expenditure, more (+), or less (—), than her Proportion, as included in her Estimated Expenditure.
	£.	£.	£.	£.	£.
Payments for Services prior to the Union - - - - -	15,364,938	1,120,696	16,485,634	1,939,486	— 818,790
Payments on Joint Expenditure in Great Britain for Imprests, after- wards repaid - - - - -	1,366,684	—	1,366,684	160,786	— 160,786
Payments for Navy Services in 1806, deducted from Joint Ex- penditure as provided for by a Grant of His Majesty out of Droits - - - - -	900,000	—	900,000	104,883	— 104,883
TOTAL - - - £.	17,631,622	1,120,696	18,752,318	2,205,155	— 1,084,459

Balance of Excess in Actual Joint Expenditure - - - - - £. 41,579,006.

Total Reduction of Ireland's proportion of Actual Joint Expenditure, as compared with
Estimated Joint Expenditure - - - - - £. 5,674,087.

Appendix, No. 5—continued.

With these allowances the apparent excess of 43,551,907 *l.* in the Actual Joint Expenditure of the United Kingdom for the whole period of the 16 years, as finally settled, over the Estimated Amount, is thus reduced to 1,972,901 *l.* This is a remarkable approximation, considering the great difference in the amount of many of the years taken separately.

But a more important fact is proved by these accounts, in reference to the amount to be contributed by Ireland as her proportion of the joint expenditure of the United Kingdom. These two accounts distinctly show how favourable the mode of determining the joint expenditure to be apportioned between the two countries, as settled by the Committee of 1811, was to Ireland. Every point determined by the Committee was in favour of Ireland, and as the general result, she was thus relieved from a total liability of 5,674,087 *l.*, with which she had been, or would have been charged, according to the previously existing mode of estimating the joint expenditure.

It may appear to admit of doubt whether the decision of the Committee of 1811, by which they included some of these services in the joint expenditure, and excluded others, can be fairly justified upon strict investigation; and it may be observed that the Committee assigned no reasons for their decision, except in one instance, as to which, as will be shown, they evidently decided upon insufficient information.

Result of these allowances upon the comparison of estimated with finally settled joint expenditure.

Favourable result to Ireland of the principles adopted for determining the joint expenditure.

How far all these principles can be fairly justified.

1. As to the charges for management of revenue. Of these charges, which were so much larger in Ireland than in Great Britain, in proportion to the revenue collected, it can hardly be said that they properly formed part of the joint expenditure of the United Kingdom. They were incurred for collecting the revenue of each country, which was kept separate and distinct, and which was applicable both to the separate and to the joint expenditure of each kingdom, but in the first instance to the separate expenditure. The total amounts of such separate and joint expenditure actually defrayed in the 16 years were in the following proportions:—

1. As to management of revenue.

	In Great Britain.	In Ireland.	TOTAL.
	£.	£.	£.
Total separate expenditure - - -	539,686,862	62,969,548	602,656,410
Total actual joint expenditure - - -	761,933,735	80,014,984	841,948,719

Commons Paper, No. 513 of 1864, Appendix 10, p. 378.

The whole of the charges for management of revenue were however determined by the Committee to be joint expenditure.

2 The payments for inland navigation in Ireland were made under a grant of the Irish Parliament previous to the union, and as such were included in the separate expenditure of Ireland, in the several annual Budgets, until they were determined by the Committee of 1811 to be joint expenditure. They were also of the character of local and not Imperial expenditure. The only analogous expenditure during the period in Great Britain, was that for improving the Port of London, which was not included in the joint expenditure of Great Britain, and was in fact repaid by a local coal duty, known as the canal and dock duty.

2. Payments for inland navigation in Ireland.

3. The payments on joint expenditure in Great Britain for imprests, afterwards repaid, were excluded from the joint expenditure to which Ireland was called upon to contribute; but this regulation did not apply to similar payments to Ireland, although considerable sums were charged in her joint expenditure, which were afterwards repaid, either as imprests or advances on loan.

3. Payments for imprests afterwards repaid, in Great Britain only.

4. As to the deduction from the joint expenditure of Great Britain, in 1806, of a sum of 900,000 *l.*, as "being a grant of His Majesty out of droits for Naval services, and which should not therefore be charged in the joint account against Ireland." it appears that in that year, Ireland had already been credited with a sum of 117,647 *l.* British, as her proportion of two-seventeenths of the grant of 1,000,000 *l.* out of Admiralty droits, of which grant 900,000 *l.* was appropriated to Navy, and 100,000 *l.* to Ordnance expenditure. Had this fact been brought to the knowledge of the committee, it can hardly be doubted that the deduction of 900,000 *l.* from the joint expenditure of Great Britain would never have been made, nor Ireland have been twice credited with her proportion of this amount; and consequently that Ireland would have been duly charged with two-seventeenths of the sum, amounting to 104,833 *l.*

4. Navy payments out of Admiralty droits. Report 1864, Appendix 10, page 359. Report 1864, Appendix 20, page 438.

In addition to the advantage which Ireland thus received from the mode adopted of regulating the accounts of the joint expenditure, there were other large amounts with which it would appear that she might justly have been charged, not only in her separate expenditure as payments for the service of Ireland, and which, though thus chargeable to Ireland, were defrayed by Great Britain, but also in her proportion of joint expenditure, if fuller information had been laid before the several Committees.

Other amounts of expenditure defrayed by Great Britain, of which Ireland not charged her proportion, though fairly chargeable.

Appendix, No. 5—continued.

1. Discount on loans raised in England for service of Ireland.

Report 1864, Appendix 11, page 390.

1. The whole amount of discount for prompt payment of contributions to loans raised in England from 1801 to 1816 inclusive, partly for Great Britain and partly for Ireland, was charged to the separate account of Great Britain. The total sum so raised in the 16 years, all of which passed through the British Exchequer, was 292,300,000*l.* Of this sum 235,950,000*l.* was for the service of Great Britain, and 56,350,000*l.* for the service of Ireland. The total amount of discount so charged to the separate account of Great Britain was 2,791,551*l.* 15*s.* 2*d.*, including 176,672*l.* 18*s.* 9*d.* discount charged, in 1801, on the loan for the year 1800, of 20,500,000*l.*, of which 2,000,000*l.* was for the service of Ireland. No portion of this large amount so charged to the separate account of Great Britain was repaid by Ireland. There are, indeed, in the Expenditure Accounts of Ireland, from 1801 to 1816, considerable sums charged under the head of "Payments for the Separate Service of Ireland," for "discount on prompt payment of loan deposits, &c.;" but these payments consisted partly of discount paid in Ireland, and partly of other charges connected with Irish loans, such as commission, management, &c. If this sum of 2,791,551*l.* 15*s.* 2*d.* had been charged to the separate account of each country, in the proportion of the total amount of these loans raised for the service of Great Britain and Ireland respectively, Great Britain would have been charged 2,270,215*l.*, and Ireland 521,336*l.*

2. Charges of Irish loan of 1811.

2. Amongst these loans raised in England, the whole of the annual charge of which was, in the first instance, imposed upon Great Britain, was a loan of 12,000,000*l.*, in 1811, of which sum 4,500,000*l.* was for the service of Ireland. The annual charge for the portion of this loan raised for and applied to Ireland, was as follows:

	£.	s.	d.
Dividends on stock and Long Annuity	-	-	213,502 10 -
Sinking fund	-	-	63,544 3 2
Management	-	-	2,006 14 4
	£.	279,113	7 6

The whole of this annual charge was defrayed by Great Britain, no distinct provision for its payment by Ireland having been made in the usual manner by Parliament. It was, however, distinctly stated to Parliament that the charge so to be defrayed by Great Britain should be considered as a loan to Ireland. The circumstances were as follows:

Hansard, 20 May 1811.

In his Budget of 20 May 1811, the Chancellor of the Exchequer, Mr. Perceval, in relation to this Irish loan of 4,500,000*l.*, "stated he had no hesitation in saying that he trusted the Committee would agree with him in thinking that in the present distressed state of the Irish finances, it would not be wise or expedient to call on his honourable friend (the Chancellor of the Exchequer for Ireland) to lay taxes on that country for the purpose of meeting the expenses of the loan of 4,500,000*l.* raised in England. It was, therefore, his intention to propose to the English Members and the Irish Members of the House of Commons, that the expenses of that part of the loan raised for the service of Ireland should be charged on the Consolidated Fund of England, as a loan to Ireland, in order to procure the public creditor a permanent security, and for at least a twelvemonth, while an inquiry was making into the finances of that country, to bear the interest of the money so raised."

With respect to the annual charge of this loan of 4,500,000*l.*, and of other monies raised for the service of Ireland in 1811, Mr. Forster, the Irish Chancellor of the Exchequer, stated, in his Budget, the same day—

Hansard, 20 May 1811.

"It was not his intention, as his right honourable friend had already stated, to raise taxes in Ireland, under the present circumstances of that country, for the whole amount. The measure by which he was relieved from that necessity was a proof not only of great liberality, but of great wisdom; and as Ireland was a country of ample resources, they might look forward to a future period, when she would be able to discharge the obligation."

The charges on this loan were, however, paid by Great Britain up to the 5th January 1817, when the revenues of the two countries were consolidated, and no portion of the amount was repaid by Ireland.

Appendix C. to Report 1815.

Report 1865, Appendix 6, page 112.

The attention of Parliament was called to the circumstances of this Irish loan of 1811 by the Committees of 1812 and 1815, and the latter appended to their report an account of the charges up to 5th January 1815, showing an amount of 995,031*l.* sterling, "*then due thereon from Ireland to Great Britain.*" On 5th January 1817 this amount so due had increased to 1,553,258*l.*

3. Further joint expenditure out of gross revenue in progress to the Exchequer, for Civil Government, Scotland, &c.
513 of 1864, Appendix 10, p. 346.

3. It was shown to the Irish Taxation Committee of 1864, in a detailed account explanatory of the payments for national objects out of gross revenue of Great Britain, that large amounts of gross revenue so paid, as stated in the income sheet of the Annual Finance Accounts, were excluded in the expenditure sheet of the same finance accounts, from 1801 to 1816 inclusive, and were also excluded from the joint expenditure accounts appended to the Reports of the Committees of 1811 and following years, and which were based upon the expenditure sheet of the Finance Accounts. Of these amounts, after deducting sums imprested and afterwards accounted for as revenue advances, since repaid, as well as certain sums paid for quarantine works at Chesney Hill, chargeable as separate expenditure, and the peculiar expenditure under the head of "Woods and Forests," the following

Appendix, No. 5—*continued*.

following sums remain, which appear distinctly to form part of the joint Imperial expenditure, according to the principles laid down by the Committees:—

AN ACCOUNT of certain Sums included in the INCOME SHEET of the ANNUAL FINANCE ACCOUNTS of *Great Britain* (Class I.) from 1801 to 1816 inclusive, amongst the “Payments for National Objects out of Revenue in its progress to the Exchequer,” but excluded from the EXPENDITURE SHEET (Class V.).

	Civil Government, Scotland.			Miscellaneous Services, Great Britain.			
	£.	s.	d.	£.	s.	d.	
1801 - - -	66,868	1	4	68,849	9	8	
1802 - - -	52,456	3	4	14,684	6	8	
1803 - - -	77,741	13	4	61,551	4	2	
1804 - - -	59,131	1	2	26,875	16	11	
1805 - - -	54,329	14	4	—			
1806 - - -	79,327	7	9	—			
1807 - - -	54,688	17	3	39,248	5	6	
1808 - - -	72,423	19	11	109,240	11	5	
1809 - - -	59,423	5	1	—			
1810 - - -	88,706	15	4	—			
1811 - - -	62,698	16	11	—			
1812 - - -	100,850	19	3	18,430	4	6	
1813 - - -	71,887	8	5	66,414	1	—	
1814 - - -	69,724	8	3	89,730	12	6	
1815 - - -	78,094	13	—	52,402	12	6	
1816 - - -	69,383	18	3	80,200	—	—	
TOTAL - - - £.	1,117,737	2	11	627,627	4	10	1,745,364 7 9

It may be seen from the before-mentioned detailed account, furnished to the Irish Taxation Committee, that the payments for these Miscellaneous Services are partly for the Militia and partly connected with the management of revenue, that no sufficient reason appears for their being excluded from the Expenditure in the Finance Accounts, and that other similar payments were charged to the joint account. It may also be seen that no detailed information respecting the amounts of gross revenue applied to the payments for Civil Government (Scotland), which were excluded from the Expenditure Account, is to be found in the Finance Accounts. In order to obtain the information, it has been considered desirable to search the audited and declared accounts of the receivers of the several branches of Scotch revenue, and of the Paymaster of Civil Government in Scotland, now in the custody of the Queen's and Lord Treasurer's Remembrancer, and in the General Register House, in Edinburgh. This has now been done, under direction of the Treasury Board. From these, the most authoritative records, the cause of the apparent discrepancy between the several amounts of payments for services in Scotland, out of gross revenue, has been satisfactorily ascertained.

By the laws passed immediately after the Union with Scotland, the expenses of the Civil Government there were charged upon the Public Revenues of Customs and Excise, as well as upon the Hereditary Revenues of the Crown in Scotland. These Hereditary Revenues consisted principally of certain Customs duties, known as the “new subsidy,” and certain Excise duties, known as the “Hereditary and Temporary Excise,” as well as certain Customs and Excise fines and forfeitures. It should be observed that the Scotch Hereditary Revenues were specially reserved to the Crown, under the Civil List Act of George the Third. The total amounts of the gross revenues of Customs and Excise, including the Hereditary Revenues, which were imprested for payment of the charges of the Civil Government of Scotland, appear in the income sheet of the Finance Accounts, under the head of “Payments for National Objects.” In the expenditure sheet the *charge incurred*, not the amount of payments actually made, upon the Civil Establishment *payable out of the public revenues* of Customs and Excise, is alone stated; but neither the charge incurred nor the expenditure actually defrayed, *payable out of the Hereditary Revenues* also imprested, is included in the stated expenditure of the Civil Government of Scotland. A similar course is, in fact, followed in the expenditure sheet of the Finance Accounts, with respect to the Scotch Civil List Payments, as with those of the English Civil List; the total permanent annual charge of the Civil List establishment, *payable out of the public revenue*, is set down as the Civil List expenditure in the year.

The amounts so excluded were, nevertheless, quite as much a portion of the joint Imperial expenditure as those which were included. They were paid out of Customs and Excise

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duties levied as taxes from the King's subjects in Scotland, and for expenditure for Civil Services in Scotland, in every respect analogous to similar expenditure, not only in Great Britain but also in Ireland, which was allowed to be joint expenditure, and of which both Great Britain and Ireland were called upon to contribute their respective proportions, under the Act of Union.

It is proper to add that out of the total amount so imprested for the Civil Government of Scotland, a portion was repaid into the Exchequer, at Westminster, as "Surplus Civil List (Scotland)," and made applicable, not to the public expenditure, but specially to the use of the Civil List in England. In the latter years of the period between 1801 and 1816 the amount was 10,000*l.* a-year; in the former part of this period its average annual amount was considerably less. As, however, the whole of the Civil List payments in Great Britain defrayed from the public revenue were taken to be joint expenditure, and as also a further amount of hereditary revenue arising from the Crown lands and casualties in Scotland, and nearly equivalent to the total of the surplus Civil List, Scotland, was also imprested for the Civil Government, in addition to the before-mentioned amounts of Customs and Excise, and was also excluded from the expenditure sheet in the Finance Accounts, and from the joint expenditure, it is evident that these surplus amounts need not be taken into account, so far as regards the question of the balance of joint expenditure due from Ireland.

It follows that Ireland should have been charged with her proportion of the further amount of 1,745,364 *l.*, joint expenditure thus defrayed in the 16 years by Great Britain, 2-17ths of which amounts to 205,337 *l.*

4. Loan to East India Company in 1810, set off as war expenditure in 1812.

Commons Paper, No. 116, of 1813.

4. In 1810, a loan to the East India Company of 1,500,000 *l.* in Exchequer Bills was authorised by Act 50 Geo. 3, c. 114. Of this sum 1,000,000 *l.* was advanced on 29 June 1810, and 500,000 *l.* on 11th January 1811. The principal and interest chargeable on the Bills were to be repaid by 1st January 1812; but no part was so repaid. By another Act, 52 Geo. 3, c. 10, all sums advanced by the East India Company for war, or other expenditure in the East Indies, were authorised to be carried to their credit, in repayment of the loan of 1,500,000 *l.*, as well as any sums paid by them into the Exchequer after 1st January 1812. Under this last provision, a sum of 88,000 *l.* was so paid in 1812; but it appears to have been taken in repayment of interest on the loan, and the whole of the principal of the loan of 1,500,000 *l.* was set off, in 1812, against the sums advanced for naval and war expenditure in the East Indies, the transaction being reported to Parliament in 1813. In the expenditure, as stated in the Finance Accounts, the sum of 1,500,000 *l.* appears only in 1810 and 1811, as a "Loan to the East India Company;" and it was charged to the separate account of Great Britain. It is clear that, in 1812, it should have appeared first on the income side, as a repayment of the loan, and again, on the expenditure side, as a payment to the East India Company for war expenses; and that it should have been included in the Joint Expenditure Account, and 2-17ths, or 176,470 *l.* charged against Ireland.

Consequent increase of balance due from Ireland and Great Britain.

To recapitulate. These four additional sums, thus shown to be fairly chargeable to Ireland, are as follows:—

	£.
1. - - - - -	521,336
2. - - - - -	1,553,258
3. - - - - -	205,337
4. - - - - -	176,470
TOTAL - - - £.	2,456,401

With the addition of this further amount, thus due from Ireland to Great Britain, the total balance owing to Great Britain of 2,001,458 *l.*, stated to have been cancelled by the Act 57 Geo. 3, c. 48, would be increased to 4,457,859 *l.*

Proportion of revenue of Great Britain from territorial dependencies, to be credited to Ireland.

On the other hand, there remains an amount which should fairly be placed to the credit of Ireland. In the seventh article of the Act of Union it is provided, that from and after 1st January 1801 all public revenue arising to the United Kingdom from the territorial dependencies thereof, and applied to the general expenditure of the United Kingdom, shall be so applied in the proportion of the respective contributions of the two countries.

The attention of the Committees from 1811 to 1815 does not appear to have been directed to this provision, but reference is made to it in the Report of the Committee of 1865, and to the evidence that Ireland was never credited with her proportion of any revenue thus received.

What revenue to be so apportioned.

The only revenue received in Great Britain from her territorial possessions which was applicable to the general expenditure during the 16 years, from 5 January 1801, was that arising from the Plantation duties, and stated in the Annual Finance Accounts amongst the detailed Customs duties, as "Remittances from the Plantations." These duties were originally imposed in the time of Charles II., and were made part of the aggregate fund by the Act 1 Geo. 1, stat. 2, c. 12, in 1714. Additional duties were imposed in 1733, by the 6 Geo. 2, c. 13. The Plantation duties were avowedly imposed for the purpose of commercial regulation, and as protective duties. They became part of the Consolidated

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Consolidated Fund in 1786, and their produce was included in the Customs' receipts until 1848, when they ceased to be paid into the British Exchequer, under the operation of the Acts 8 & 9 Vict. c. 84, and 9 & 10 Vict. c. 94.

These Plantation duties having been granted prior to 1778, were exempted from the operation of the Act 18 Geo. 3, c. 12, passed in that year, by which it was enacted that Parliament would thereafter impose no duties on the Colonies, except for the regulation of commerce; the net produce of such duties to be always applied for the use of the Colony in which the same should be levied.

The total amount of the Plantation duties received at the Exchequer in 15 out of the 16 years ending 5th January 1817 (and excepting 1813-4), was 524,123*l.*; the average amount for each year being 34,941*l.* The detailed Customs receipts of the year 1813-4 cannot be stated, as all the documents were destroyed by a fire at the Custom-house (*see* Finance Accounts 1814, p. 5). Assuming the above stated average amount of 34,911*l.* to have been received in that year, the total receipt of the 16 years would amount to 559,064*l.*, 2-17ths of which, or 65,772*l.*, should have been credited to Ireland.

After deducting the sum of 65,772*l.* from the previously stated balance of 4,457,859*l.*, this net balance owing from Ireland to Great Britain, upon the joint expenditure account, would thus appear to be reduced to 4,392,087*l.*

Its amount in the 16 years.

Result on net balance due from Ireland upon the joint expenditure account.

EXPLANATION OF APPARENT DISCREPANCIES BETWEEN ANNUAL FINANCE ACCOUNTS AND THE BALANCED ACCOUNTS, NOW PREPARED.

It has been stated that the Accounts of the joint Expenditure, both in Great Britain and in Ireland, as finally settled, were based upon the Accounts of Expenditure, as shown in the Annual Finance Accounts. It was, however, stated in the evidence brought before the Irish Taxation Committee of 1864, that the mode in which the Accounts both of Income and of Expenditure of Great Britain were made up in these Annual Finance Accounts previously to 1822, not only does not admit of an accurate Balance Sheet being struck between the Receipts and Payments, including Balances, but that, in point of fact, a comparison between them for the whole period of the 16 years ending on 5th January 1817, shows an apparent excess of the amount of Payments over Receipts, including Balances, of no less a sum than 15,319,527*l.* 10*s.* 1*d.* This excess appears with reference only to the *Net* Receipts into, and Issues from, the Exchequer at Westminster.

Apparent excess of payments over receipts of Great Britain, from 1801 to 1817, in Annual Finance Accounts, upon which the accounts of joint expenditure were based.

Report 1864, Appendix 13, p. 384.

It would necessarily follow from this apparent excess of Payments, that a corresponding discrepancy would appear to exist between the amounts of Income and Expenditure of Great Britain, as shown in the several Annual Finance Accounts and in the Balanced Accounts for the same period, as stated in the preceding Return III., pp. 359-391.

Corresponding apparent discrepancies between the annual Finance Accounts of Great Britain, and the balanced accounts now prepared.

No discrepancy in the Irish accounts.

No such discrepancy exists in the Accounts of Income and Expenditure of Ireland, these Accounts, as prepared and returned to Parliament, having from the earliest period been kept on the true principle of a Balance Sheet.

An explanation of the differences between the amounts stated in the Annual Finance Accounts and in the Balanced Accounts, and of their causes, will also serve to show how this apparent excess of Payments over Receipts has arisen. This explanation is to be found in the Report to Parliament of the Select Committee of 1822, on the Public Accounts annually laid before Parliament.

Explanation as to Finance Accounts to be found in Report of Committee of 1822. No. 618, of 1822.

Previously to 1822, no general Balance Sheet of the Public Income and Expenditure of Great Britain appears to have been prepared in the Finance Departments, and laid before Parliament. A balance sheet of the Net Public Income and Expenditure of the United Kingdom for the year ending 5th January 1821 was prepared and submitted to the Committee of 1822, and their attention was at once directed to the differences which appeared to exist between this Balance Sheet and the Finance Accounts, as well as to some apparent errors in the annual Finance Accounts. Upon both these points a satisfactory explanation was given to the Committee, and they appended to their Report two Accounts, showing the Amount of difference under each head, both of Income and Expenditure, and the causes of difference.

Differences satisfactorily explained.

Report 1822, Appendix, No. 51, 86, and No. 52, p. 88.

The Committee found that those differences and those errors were chiefly the result of a defect in the principles upon which some part of the Annual Finance Accounts had hitherto been constructed. No specific form of account had been prescribed in the Act of 1802, 42 Geo. 3, c. 70, under which those accounts were prepared. The principal and most prominent defect was, that they neither did nor could exhibit any balance between the Income and Expenditure of the year. The Income side showed the amount collected and amount paid into the Exchequer within the year. The Expenditure sheet was not based upon the same principle; and with respect to some of the chief heads of service, such as the Army and Ordnance, and Interest on Exchequer Bills, instead of stating the Amount of Issues from the Exchequer, it gave the Amount of Payments by the distributing officers.

Causes of differences in defective form of the Finance Accounts up to that period, Report 1822, p. 3.

Appendix, No. 5—continued.

The Accounts of Income and of Expenditure were, therefore, accounts of different kinds, and no true balance could be struck by comparing them together.

Improved form of annual Finance Accounts, recommended by the Committee of 1822,

The Committee consequently recommended several alterations and improvements in the form of the Annual Finance Accounts, so as in future to prevent these discrepancies from arising, and that accurate balance sheets of the Public Income and Expenditure should be annually prepared and submitted to Parliament. With this object, they considered that the Expenditure side should show the Issues made from the Exchequer, and not the payments by the distributing officers, and would thus tally with the statement on the Income side, of sums paid into the Exchequer during the year.

and since adopted.

In pursuance of this recommendation, the Annual Finance Accounts were thenceforward prepared in the form approved by the Committee of 1822.

Summary of deficiencies in the Accounts for 1820-1, submitted to Committee of 1822.

It may afford sufficient explanation of the differences between the amounts in the Annual Finance Accounts and in the Balanced Accounts, to give, as an illustration of similar differences, the following summary of those in the several accounts of Public Income and Expenditure for the year ending 5th January 1821, which were submitted to the Committee of 1822.

As respects income.

The Income in the Balanced Account included the following sums, which were not included in the Finance Accounts:

£.19,000, received as part of the proceeds of the Lottery. This sum was paid for Incidental Expenses, and was so charged in the Expenditure in the Finance Accounts, but was not included in the "Net Receipt upon Lottery, after payment of Prizes," as it was not actually received into the Exchequer:

£.260,000 for old Naval Stores, this sum also not having been received into the Exchequer:

£.52,993. 6s. 4d., the produce of the 4s. tax on Pensions, and 417l. 10s. 4d. Fines and Forfeitures, omitted in the Finance Accounts. This appears to have been an accidental omission, which could not have occurred if the amounts on the two sides of Income and Expenditure had been duly balanced.

As respects expenditure

The principal differences in the Expenditure were as follows:

The Army Expenditure in the Finance Accounts was *less* than in the Balanced Account by 14,930l. 11s. 4d.:

The Ordnance was *more*, by 309,293l. 1s. 2d.:

Interest on Exchequer Bills, *less* by 166,397l. 9s. 9d.

These differences were principally caused by the Finance Accounts showing, as has been already stated, the Expenditure according to the payments by the distributing officers, and the Balanced Accounts the Expenditure according to the issues from the Exchequer.

A further difference in the amount of the Consolidated Fund Services, other than for the Public Debt and Civil List, resulted from the *charge* for these services being stated in the Finance Accounts, whilst the *actual expenditure* was shown in the Balanced Account. The *charge* for the Civil List, and not the *actual expenditure*, was given in both Accounts, the Civil List and other similar specially appropriated Balances being excluded from the stated Balances in the Exchequer.

Special payment by East India Company.

A sum of 156,906l. 18s. 6d. was included in the Expenditure in the Finance Accounts, under the head of "Payments by the East India Company," but not in the Balanced Account, as not having been issued from the Exchequer. This amount of Public Expenditure defrayed by the East India Company was credited to them in their current account with the British Treasury; but it does not appear *per contra* on the Income side in the Finance Accounts, where it must have found place if the accounts had been duly balanced.

Produce of old Navy and Ordnance stores.

With respect to the produce of the sale of Old Stores, it appears to have been the practice at that period (1822) to vote the full amount of the Navy Estimates without any deduction for the amount to be defrayed from the produce of Old Naval Stores, which was taken as part of the Ways and Means of the year. In the Finance Accounts, the proceeds of Old Naval Stores were not included in the Income, their amount not having passed through the Exchequer; but so much less was issued from the Exchequer on the Navy Grant, than was paid by the Naval departments.

Report 1822, p. 9.
Report 1822, Appendix, p. 87.

Report 1822. p. 9.

The produce of Old Ordnance Stores was deducted in the Annual Estimates from the sum required to be voted by Parliament. The amount of such produce not passing through the Exchequer was not included in the Income, as stated in the Finance Accounts. But Ordnance Expenditure in the same accounts, being not the issues from the Exchequer for Ordnance Services, but the payments by the Treasurer of the Ordnance, necessarily included the whole of such payments which were made out of the produce of Old Stores.

Navy bills and Ordnance debentures.

The established practice of making large payments in every year for Navy and Ordnance Services, by Navy Bills at 90 days' date, carrying interest, and by Ordnance Debentures, tended also to cause a considerable difference in any given year, between the Amount issued from the Exchequer for these services respectively, and the amount of payments by the Departmental officers.

There

Appendix, No. 5—continued.

There was another cause of difference arising from the period to which the Accounts of the Expenditure for Army, Navy, and Ordnance were made up. In the detailed Accounts of Expenditure appended to the Finance Accounts,—

Difference of periods to which the expenditure was made up.

The payments for Army Services by the Paymaster General are stated to be made in the year ending 25th December :

The payments for Navy Services by the Treasurer are stated to be made for the year ending 5th January, but they include large amounts paid by bills at 90 days' date :

The payments for Ordnance Services by the Treasurer of the Ordnance are stated to be for the year ending 31st December, to which period the Annual Grant to the Ordnance was voted.

In each of these cases the period of the Expenditure, as stated in the Finance Accounts, differs from that in the Balanced Accounts, which are made up to 5th January in each year ; for each year taken separately the difference might amount to a considerable sum, although for a number of years taken together this difference would be nearly equalised.

Without going into further details, this explanation of the differences in the amounts for the single year ending 5th January 1821, may be a sufficient illustration of the differences which must necessarily exist between the amounts of Public Income and Expenditure in the Annual Finance Accounts and in the Balanced Accounts, for the several preceding years up to that period, which were made up on the same principles as those of the year 1820-21.

This illustration sufficiently explains the differences between Finance Accounts and Balanced Accounts.

With respect to any accidental errors or omissions which may be met with in the Annual Finance Accounts up to 1822, such as those to which the Committee of that year referred in their Report, and which were attributable to the imperfect system adopted up to that period, no security being afforded for the accurate insertion of every amount on both sides of the account by striking a balance between them, it may be added that certain amounts, both on the Income and on the Expenditure side, although they were received and paid at the Exchequer, were designedly omitted in the Annual Finance Accounts, as being specially appropriated and not considered as part of the Public Income and Expenditure, or at the disposal of Parliament. For instance, the extra receipts of the Civil List, appropriated to the Civil List Expenditure ; First Fruits and Tenths, appropriated to Queen Anne's Bounty for augmentation of Poor Livings ; Canal and Dock (Customs) Duties, appropriated to the discharge of special advances out of the Public Revenue for local purposes ; &c. There appears, however, to have been no fixed rule for the omission of such amounts, and they are occasionally stated in the Finance Accounts as part of the Public Income and Expenditure. The customs duties known as the 4½ per cent. duties are in every year included in the Income, whilst the Expenditure to which they were specially applied is in every instance omitted on the Expenditure side.

Errors or omissions in annual Finance Accounts up to 1822.

This explanation of the system upon which the Annual Finance Accounts previously to 1822 were made up is equally applicable to the several accounts from time to time prepared and returned to Parliament, and which were based upon the Finance Accounts. Amongst these Returns, reference may be especially made to the accounts of Gross and Net Revenue of the United Kingdom in each year from 1802 to 1842, in which the amounts of Public Receipt in Great Britain and in Ireland are separately distinguished.

Explanation equally applicable to other accounts and returns based on the Finance Accounts, prior to 1822.

Commons Paper, No. 209, of 1843.

Attention may also here be called to the Balanced Accounts of the Net Public Income and Expenditure of the United Kingdom, from 1792 to 1828, prepared for the Finance Committee of 1828, and appended to their Fourth Report ; as well as to similar Balanced Accounts of Irish Income and Expenditure appended to the Report of the Committee on the State of the Poor in Ireland in 1830. No other Balanced Accounts of the Annual Public Income and Expenditure, prior to 1822, have been hitherto prepared and returned to Parliament, nor has any separate Balanced Account of the Annual Public Income and Expenditure of Great Britain up to the same period been furnished. The above-mentioned Balanced Annual Accounts, from 1792 to 1828 and 1830, were prepared from the same financial books and documents as the Balanced Accounts now made out and contained in the preceding pages, so far as these last relate to the *Net* Income and Expenditure. To this extent, therefore, they ought substantially to agree ; that is to say, excluding from both sides the amounts of revenue applied to the costs of collection, and to the payments for national objects out of gross revenue in its progress to the Exchequer, the separate accounts for Ireland should agree, and the separate accounts for Great Britain now prepared should agree with the accounts of the United Kingdom, after deducting the separate amounts for Ireland.

Balanced annual accounts from 1792 to 1828, appended to reports of Finance Committee, 1828, and Committee on Irish Poor, 1830.

Commons Paper, No. 519, of 1828, and 667, of 1830.

But if the attempt be made so to reconcile them, many apparent discrepancies will still be found. The following explanation may be given of those apparent discrepancies. The Balanced Accounts from 1792 to 1830 were made up on the same principle as the Balanced Account for the year 1821, submitted to the Committee in 1822, in which—

Explanation of apparent discrepancies between such balanced accounts and those now furnished.

(1.) Certain specially appropriated heads of receipt, before referred to, and the expenditure defrayed from them, were omitted.

(2.) The annual charge for the Civil List was substituted for the Annual Expenditure.

Appendix, No. 5—*continued.*

(3.) The balances on these several specially appropriated heads, remaining at the beginning and end of the year, were excluded from the stated Balances in the British and Irish Exchequers.

(4.) The amounts *actually applied by the distributing officers* to pay off Exchequer Bills, and to pay interest of such Bills, were substituted for the amounts issued from the Exchequer, and *directed to be applied* for these several services.

(5.) The Balanced Accounts from 1792 to 1828, following the practice of the Annual Finance Accounts, also include, in the Total Expenditure of the Miscellaneous Supply Grants, both the amount of sums replaced to the Civil List for advances previously made for Supply Services, and also the sums voted towards the arrears or deficiency of the Civil List. Although the sums so replaced were merely transferred in the Exchequer books, they could be brought in no other way into the Expenditure, the amount stated as the Civil List Expenditure being, as before stated, only the permanent annual charge. But in the Balanced Accounts as now made up the total amounts of the actual annual expenditure of the Civil List are stated under the several classes and according to the issues from the Exchequer, and include, under the head of "Contingent and Occasional Payments," the sums so advanced for Supply Grants, which are not separately distinguished under this head in the annual revenue books, as well as the expenditure out of the Special Grants for Arrears or Deficiencies. The amounts of the sums *replaced to the Civil List in each year*, from 1801 to 1816 inclusive, and the details, arranged in classes, according to the present practice, are shown in Appendix 5. The amounts of the actual expenditure out of any special grants for Arrears or Deficiencies are specified in the Balanced Accounts of Great Britain for the same period, when showing the Total Civil List Expenditure.

In the accounts for the United Kingdom, appended to the Report of 1828, the receipts and payments in each year between the two Exchequers were also excluded; such as the amounts remitted from the British to the Irish Exchequer on account of that portion of the loans raised through the British Exchequer which was for the service of Ireland, and the quarterly amounts remitted from the Irish to the British Exchequer to defray the charges of the Irish portions of these loans, which were payable through the British Exchequer, such amounts being necessarily included on both sides of the separate accounts for Great Britain and for Ireland respectively. With this explanation, and allowing also for the different and more comprehensive arrangement of the Balanced Accounts of Gross Income and Expenditure now prepared, they will be found to agree substantially with the Balanced Annual Accounts returned to Parliament in 1828 and 1830.

RESULT OF THIS EXPLANATION UPON THE ACCOUNTS OF THE JOINT EXPENDITURE.

Further explanation
as to apparent excess
of payments over
receipts, 1801-17.

It remains only to apply the explanation thus far given, of the mode in which the statements of Public Income and Expenditure were made up in the Annual Finance Accounts, to the apparent excess of payments over receipts, shown in these Finance Accounts, for the whole period of the 16 years ending 5th January 1817, amounting, as already stated, to 15,319,527*l.* 10*s.* 1*d.*, and to point out what may be the result, if any, upon the amount of Joint Expenditure of Great Britain, of which Ireland was called upon to contribute her proportion under the Act of Union.

Now required only
as affecting the
accounts of joint
expenditure.

It would be a very laborious, as well as unprofitable task at this distance of time, to attempt to reconcile in detail this large apparent excess of payment in Great Britain during these 16 years. Such difference would inevitably arise from the system upon which the Annual Finance Accounts were then made up, and by which those sums only which were paid into the Exchequer were included on the receipt side, whilst on the expenditure side other payments were included which had been defrayed out of moneys not passed through the Exchequer. One single instance may be adduced as an illustration. In 1806, a sum of 1,000,000*l.* was appropriated by the Sovereign out of Admiralty Droits to the public use, and was actually applied, 900,000*l.* for the Navy and 100,000*l.* for Ordnance. As this sum of 1,000,000*l.* was not paid into the Exchequer, having been applied directly by the Naval Department, it does not appear on the Income sheet of the Finance Accounts, although the whole sum is included in the expenditure by the Navy and Ordnance Departments. It may be sufficient, therefore, to limit any further explanation to the effect of this apparent excess of payments upon the accounts of Joint Expenditure, and upon the consequent amount of Ireland's contributions.

Appendix, No. 5—continued.

It is obvious that this apparent excess of payments would not affect the proportionate amount of joint expenditure to be contributed by Ireland, except in the event of its having been caused by payments made out of monies which did not pass through the British Exchequer, including departmental repayments, to her proportionate share of which Ireland was entitled, but with which she was not credited. In all such cases Ireland could fairly have demanded either to have her proportion of such monies remitted to her, or that the whole amount of payments out of such monies should be deducted from the joint expenditure before she was charged with her proportion. The only portion of the joint expenditure in which such a contingency could arise would be in the payments for Army, Navy, and Ordnance Services. It could not arise in the Miscellaneous Supply Services for a period of several successive years, as the expenditure for those services in the Annual Finance Accounts is checked and balanced by comparison with the several annual grants, and could be defrayed only by issues from the Exchequer.

And practically limited to the expenditure for Army, Navy, and Ordnance Services.

The following Abstract Account shows a comparison of the several and total amounts of Expenditure in Great Britain for Army, Navy, and Ordnance Services in each of the 16 years up to 5 January 1817, as stated in the Annual Finance Accounts, and in the Balanced Accounts now prepared, together with a comparison of the total amounts for the whole period. In order to make a just comparison, the amounts of gross revenue applied to Army Expenditure, and of old naval stores applied to Navy Expenditure, are deducted from the payments for Army and Navy Services, as shown in the Balanced Accounts, as they are not included in the stated expenditure for those services in the Finance Accounts; the similar amounts paid for Army and Navy prize money are also deducted, as they are included in the Miscellaneous Supply Services in the Finance Accounts.

Comparative abstract account of the expenditure for these services, as stated in the Annual Finance Accounts, and in the Balanced Accounts now prepared.

COMPARATIVE ABSTRACT ACCOUNT of the EXPENDITURE for ARMY, NAVY, and ORDNANCE SERVICES, as stated in the ANNUAL FINANCE ACCOUNTS, and in the BALANCED ACCOUNTS now prepared.

ACTUAL EXPENDITURE as stated in the ANNUAL FINANCE ACCOUNTS.

YEAR.	ARMY.	NAVY.	ORDNANCE.	TOTAL.
	£.	£.	£.	£.
1801 - - -	14,385,496	17,303,371	2,161,911	33,850,778
1802 - - -	9,586,258	11,704,400	1,500,734	22,791,392
1803 - - -	11,299,407	7,979,878	1,827,050	21,106,335
1804 - - -	15,744,695	11,759,351	3,550,141	31,054,187
1805 - - -	17,019,730	14,466,998	4,732,286	36,219,014
1806 - - -	15,111,490	16,084,028	4,511,064	35,706,582
1807 - - -	15,388,551	16,775,761	4,190,748	36,355,060
1808 - - -	18,601,062	17,467,892	5,108,900	41,177,854
1809 - - -	20,513,095	19,236,037	4,374,184	44,123,316
1810 - - -	20,596,493	20,058,412	4,652,332	45,307,237
1811 - - -	26,847,106	19,540,679	4,557,509	50,945,294
1812 - - -	30,302,891	20,500,339	4,252,410	55,055,640
1813 - - -	40,763,937	21,996,624	3,404,527	66,165,088
1814 - - -	43,820,180	21,961,567	4,480,729	70,262,476
1815 - - -	34,207,385	16,373,870	2,963,892	53,545,147
1816 - - -	14,778,723*	9,516,325	2,661,712	26,956,760
TOTAL in the 16 Years - - - } £.	348,966,499	262,725,532	58,930,129	670,622,160

* Including 121,964 l. 12 s. 9 d. for Interest and Sinking Fund of Russian Dutch Loan.

Appendix, No. 5—continued.

ACTUAL EXPENDITURE as stated in the BALANCED ACCOUNTS now prepared.

YEAR.	ARMY.	NAVY.	ORDNANCE.	TOTAL.
	£.	£.	£.	£.
1801 - - -	14,447,525	17,236,771	1,897,457	33,581,753
1802 - - -	9,586,258	11,704,400	1,500,733	22,791,391
1803 - - -	10,822,443	8,072,878	1,759,275	20,654,596
1804 - - -	14,300,199	11,921,551	3,560,111	29,781,861
1805 - - -	16,864,238	14,048,583	4,916,855	35,829,676
1806 - - -	16,156,789	16,025,628	4,669,445	36,851,862
1807 - - -	16,362,023	16,896,661	3,764,669	37,023,353
1808 - - -	18,345,526	17,585,049	4,680,140	40,610,715
1809 - - -	20,537,560	19,372,061	4,295,471	44,205,092
1810 - - -	20,219,128	20,021,512	4,315,298	44,555,938
1811 - - -	26,137,845	19,202,679	4,018,727	49,359,251
1812 - - -	28,044,981	20,370,339	4,764,479	53,179,799
1813 - - -	41,305,282	21,896,624	4,721,931	67,923,837
1814 - - -	42,369,498	22,124,437	3,893,707	68,392,642
1815 - - -	33,715,977	16,073,870	2,856,861	52,646,708
1816 - - -	12,880,872	9,516,325	2,638,445	25,035,642
TOTAL in the 16 } Years - - - } £.	342,096,144	262,069,368	58,258,604	662,424,116
APPARENT EX- } CESS in Finance } £. Accounts - - - }	6,870,355	656,164	671,526	8,198,054

Result of this comparison.

The result of this comparative account is thus shown to be that, for the whole period of the 16 years, the total expenditure by the Army, Navy, and Ordnance Departments, as stated in the Finance Accounts, appears considerably greater than the total expenditure, for the same services, according to the Exchequer Issues. This difference is caused by the defective form of the finance accounts up to 1822, and is to be accounted for by the explanations given in the report of the Committee of 1822, already referred to. It could not have occurred, or would have been more satisfactorily accounted for, had a *balanced* account been then kept.

Ireland credited with her proportion of the apparent excess of expenditure, as stated in the Finance Accounts.

It should be borne in mind that Ireland was charged with her proportion of 2-17ths of the Total Expenditure for Army, Navy, and Ordnance services, amounting to 670,622,160 *l.*, as stated in the Finance Accounts, and which was taken to be joint expenditure, with the exception only of 17,803,940 *l.*, charged to the separate account of Great Britain, as having been incurred before the Union, or otherwise not belonging to the joint charge. As, however, there is no direct proof that the above-mentioned apparent excess of 8,198,054 *l.*, in this expenditure, as compared with the Exchequer Issues, was actually paid

Appendix, No. 5—continued.

paid by Great Britain out of her Revenue, and in the absence of any satisfactory data for ascertaining its exact particulars, it might perhaps be urged on behalf of Ireland that 2-17ths of its amount, or 964,476 *l.*, should be credited to her.

Should it be so urged and allowed, and this sum be deducted from the previous stated balance of 4,392,087 *l.*, it would consequently remain as a final result that 3,427,611 *l.* was the amount of the net balance owing from Ireland to Great Britain, cancelled in 1817, under the Act 57 Geo. 3, c. 48.

Consequent and final result of net balance due from Ireland cancelled 57 Geo. 3, c. 48.

From the explanation thus given of the mode of carrying into effect the provisions of the Act of Union relating to the settlement of the joint expenditure of the United Kingdom, during the period of its apportionment between Great Britain and Ireland, the conclusion may fairly be drawn, without reference to the question whether the proportion required by the Treaty of Union to be contributed by Ireland was just and according to her relative ability, that the provisions of the treaty, so far as they were applicable to the mode of adjusting the joint accounts, were construed by the several Parliamentary Committees, and the actual settlement of the accounts was effected, upon principles the most favourable to Ireland.

Conclusion.

That such principles were then generally acted upon in the Imperial Parliament may be seen from the following testimony, borne by one who had himself been one of the ablest and leading opponents of the Union in the last Irish Parliament. In the debate in the House of Commons on 22 April 1822, upon Sir John Newport's motion relating to the condition of Ireland, Mr. (afterwards Lord) Plunkett, said:

"I had been afraid that the interests of Ireland, on the abolition of her separate legislature, would come to be discussed in a hostile Parliament. But I can now state, and I wish when I speak that I could be heard by the whole of Ireland, that during the time that I have sat in the United Parliament, I have found every question that related to the interests or security of that country, entertained with indulgence and treated with the most deliberate regard."

Hansard; and Life of Lord Plunkett, vol. 2, p. 105.

Again, in the debate in the House of Lords on 10 June 1828, upon the Roman Catholic claims, Lord Plunkett stated:

Ibid. p. 257.

"I thought in the year 1800, that the Union was a measure of party; that it would not be acted on fairly, and that the inferior country would be obliged to suffer without redress. I have been most happily disappointed. I know of no instance in which, when the interests of Ireland have been brought under the consideration of the Imperial Parliament, those interests have not been attended to with justice, with favour, and almost with partiality."

It thus appears that at the period when the provision in the Act of Union for apportioning the joint expenditure ceased, a considerable balance was due to Great Britain from Ireland upon the joint expenditure account, which Ireland was never called upon to pay; that the balance so due was cancelled by Parliament without any statement of its actual amount, and without any final settlement of the accounts between the two countries; and that, so far as can now be ascertained upon the closest investigation, the amount of the final balance due from Ireland to Great Britain, which was cancelled in 1817 by the Act 57 Geo. 3, c. 48, may be stated at not less than 3,427,611 *l.*

Exchequer, }
22 December 1866. }

H. W. Chisholm,
Chief Clerk,

Appendix, No. 6.

TABLE of approximate DATES, as nearly as can be ascertained, of the Beginning and End of the several WARS, and NAVAL and MILITARY OPERATIONS, in which this Kingdom has been Engaged since 1688.

Date of Beginning of War, &c.	EVENTS.	Date of End of War, &c.
1689 - 7 May -	War declared against France.	
1702 - 4 May -	Treaty of Peace at Ryswick - - - - -	10 September 1697
	War declared against France and Spain (Spanish Succession).	
	Treaty of Peace with France, at Utrecht - - -	14 March - 1713
	Treaty of Peace with Spain, at Utrecht - - -	13 July - 1713
1715 - 18 May -	Naval Operations in the Baltic against Sweden.	
	Terminated by death of Charles 12th, King of Sweden	30 November 1717
1718 - 4 June -	Naval Operations in Mediterranean against Spain.	
1718 - 16 December	War formally declared against Spain.	
	Treaty of Peace at Madrid - - - - -	13 June - 1721
1726 - 24 March -	Naval Operations in the Baltic against Russia, and in West Indies against Spain.	
	Preliminaries of Peace with Spain - - - - -	31 May - 1727
	Treaty of Peace between Great Britain, France, and Spain, at Seville.	9 November 1729
1734 - 28 March -	Augmentation of Army, and	
1735 - June -	Naval Operations in aid of Portugal.	
	Treaty of Vienna - - - - -	15 March - 1737
1738 - May -	Naval Operations in Mediterranean against Spain.	
	Convention with Spain at the Pardo - - -	14 January - 1739
1739 - 19 October -	War declared against Spain (Right of Search).	
1742 - 2 April -	Message to Parliament, for engaging in War of Austrian Succession.	
1744 - 31 March -	War declared against France.	
	General Treaty of Peace with France, the States General, &c., at Aix-la Chapelle.	18 October - 1748
1754 - 14 November	Augmentation of Forces and approaching rupture with France; Military and Naval Operations in North American Colonies.	
1756 - 17 May -	Formal declaration of War against France (Seven Years' War).	
1762 - 2 January	And with Spain.	
	General Treaty of Peace with France, Spain, and Portugal, at Paris.	10 February - 1763
1775 - 17 June -	Hostilities commenced with North American Colonies.	

Appendix, No. 6—*continued*.

Date of Beginning of War, &c.	EVENTS.	Date of End of War, &c.
1778 - 6 February	War with France. (Date of Treaty of Alliance between France and United States.)	
1779 - 17 June -	Message to Parliament of War with Spain.	
1780 - 20 December	Manifesto of War with Holland.	
	Preliminary Treaty of Peace with France and Spain, at Versailles - - - - -	20 January - 1783
	General Treaty of Peace with United States of America, France, and Spain - - - - -	3 September 1783
	Definitive Treaty of Peace with Holland - - -	20 May - 1784
1793 - 1 February	War declared by France (War of the French Revolution).	
	Treaty of Peace at Amiens - - - - -	27 March - 1802
1796 - 5 October	War declared by Spain.	
	Ended by Declaration in King's Speech - - -	4 July - 1808
1803 - 18 May -	War declared against Buonaparte.	
	Finally ended by Treaty of Paris - - - - -	20 November 1815
1807 - 16 August -	Hostilities proclaimed against Denmark.	
	Treaty of Peace with Denmark, at Kiel - - -	14 January 1814
„ - 31 October	War declared by Russia.	
1810 - 7 November	War declared by Sweden.	
	Treaty of Peace with Russia and Sweden, at Orebro	18 July - 1812
1812 - 18 June -	War declared by United States of America.	
	Treaty of Peace at Ghent - - - - -	24 December 1814
1826 - 11 December	Aid to Portugal against hostile aggression by Spain.	
	King's Speech.—Troops ordered to be immediately withdrawn - - - - -	29 January - 1828
1827 - 6 July -	Treaty for Pacification of Greece, and instructions to Admirals of combined Fleets in the Mediterranean.	
	Naval operations terminated by Battle of Navarino -	20 October - 1827
1840 - 3 April -	Order in Council to seize Chinese vessels; naval and military force sent to China	
	Treaty of Peace at Nanking - - - - -	29 August - 1842
1850 - 26 December	Kafir War broke out.	
	Queen's Speech, announcing termination of Kafir War	20 August - 1853
1854 - 28 March -	War declared against Russia.	
	Treaty of Peace at Paris - - - - -	30 March - 1856
1856 - 1 November	War declared against Persia.	
	Treaty of Peace with Persia, at Paris - - - -	March - 1857
1857 - 3 February	Queen's Speech, announcing commencement of Second China War.	
	Treaty of Peace at Peking - - - - -	24 October - 1860

PUBLIC INCOME AND EXPENDITURE.

RETURN to an Order of the Honourable The House of Commons,
dated 24 July 1866;—for,

984-

- “ACCOUNTS of the NET PUBLIC INCOME and EXPENDITURE of *Great Britain*, in each Financial Year from 1688 (the Period of the Revolution) to 5 January 1801 (the Period of the Union between *Great Britain* and *Ireland*); and of the other Receipts into and Issues from the Exchequer, distinguishing the Amounts Raised by Creation of Debt, and the Amounts Applied to the Reduction of Debt; showing also the Balances at the Beginning and End of each Year:”
- “Similar ACCOUNTS of the NET PUBLIC INCOME and EXPENDITURE of *Ireland*, 1688 to 1800, inclusive:”
- “ACCOUNTS of the GROSS PUBLIC INCOME of *Great Britain*, deducting Drawbacks, Repayments, &c., and Bounties of the Nature of Drawbacks, and of the GROSS PUBLIC EXPENDITURE, including Payments out of the Gross Income in its Progress to the Exchequer for National Objects, and for Collection of the Revenue; for each Financial Year from 5 January 1801 (the Period of the Union) to 5 January 1817 (the Period of the Consolidation of the Revenues of *Great Britain* and *Ireland*):”
- “Similar ACCOUNTS of GROSS PUBLIC INCOME and EXPENDITURE of *Ireland*, 1801 to 1816, inclusive:”
- “Similar ACCOUNTS of the GROSS PUBLIC INCOME and EXPENDITURE of the UNITED KINGDOM, for each Financial Year from 5 January 1801 up to the present Time:”
- “To which ACCOUNTS shall be appended Abstract and Subsidiary Accounts, and Notes, explanatory of the Financial Transactions included in the said Accounts.”

IN TWO PARTS.

PART II.

Gross Accounts of the United Kingdom 1801—1869.
Appendices 1—13.

Treasury Chambers, }
9 March 1867. }

GEORGE WARD HUNT.

Treasury Chambers, }
28 July 1869. }

A. S. AYRTON.

(*Mr. Gladstone.*)

Ordered, by The House of Commons, to be Printed,
29 July 1869.

ERRATA.

- Page 119 (Total Civil Government), *for* "£. 13,912,723. 13. 9.," *read* "£.13,212,723. 13. 9."
- Page 131 (Total Civil Government), *read* "£. 15,521,537. 8. 8."
- Page 141 (Total Civil Government), *read* "£. 15,346,976. 11. 1."
- Page 163 (year 1845, col. 5), *for* "Judicial Establishment, Scotland, £.7,097. 17. 3.," *read*
"£.147,791. 14. 5."
- " " *for* "Civil Government, Isle of Man, £.147,791. 14. 5.," *read*
 " " "£. 7,097. 17. 3."
- Page 255 (col. 1, line 6), *read* "1 Geo. 4, c. 22."
- Page 262 (in margin), *for* "year to 5 January 1822," *read* "1826."
- Page 263 (year to 5 January 1826, Summary, total sums paid), *for* "£.14,654,464. 16. 3.,"
read "£. 314,654,464. 16. 8."
- Page 269 (year 1834, cols. 1 and 2), *for* (£. 818,997) "£.3 per Cent.," *read* "£.3½ per Cent."
- Page 269 (year 1835, cols. 1 and 2), *for* (£. 1,793,300) "£.3 per Cent.," *read* "£.3½ per Cent."
- Page 273 (year 1848, col. 1, line 2), *for* "£. 10,015. 13. 10.," *read* "£. 11,228. 12. 0."
- Page 275 (year 1852, col. 1), *for* "£. 12,438. 9. 3.," *read* "£. 12,257. 0. 7."
- Page 279 (year 31 March 1864, col. 1, line 2), *for* "£. 28,891. 8. 4.," *read* "£. 28,291. 8. 4."
- Page 286, line 2, *after* "date of the Union," *insert* "between Great Britain and Ireland."
-

PART II.

UNITED KINGDOM.

Accounts of Gross Income and Expenditure - - - - - 1801—1869.

(With Abstract and Subsidiary Accounts, and Explanatory Notes.)

CONTENTS.

PART II.

PUBLIC INCOME and EXPENDITURE of the UNITED KINGDOM, 1801 to 1869.

- I.—Accounts of the GROSS Public Income and Expenditure of the United Kingdom, deducting Drawbacks, Repayments, &c., and Bounties of the nature of Drawbacks, and of the Gross Public Expenditure, including Payments out of Gross Revenue, in progress to the Exchequer, for Collection of Revenue, and other National Objects, for each Financial Year from 5th January 1801 to 31st March 1869; and of other Receipts into and Issues from the Exchequer, distinguishing Amounts raised by Creation of Debt, and Amounts applied to Reduction of Debt; showing also the Balances in the Exchequer at the Beginning and End of each Year - - - - - p. 8 to p. 145
- II.—Details of Miscellaneous Receipts of Gross Revenue, in each Financial Year from 31st March 1856 to 31st March 1869 - - - - - p. 146-7
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Appendix 2.—Gross Revenues of Crown Lands, &c.—Abstract Accounts of the Gross Revenues of Crown Lands and Woods and Forests in the United Kingdom (exclusive of Amounts contained in Appendix 3); of Sums applied out of such Gross Revenues in progress to the Exchequer, for Costs of Collection and for other Payments, distinguishing the Amounts of the several Heads of such other Payments; and of Net Payments into the Exchequer, together with Balances remaining, in each Financial Year from 5th January 1801 to 31st March 1869, viz.:

- I. Abstract Account of the Gross Revenues of the Crown Lands in England and Wales, and their Application, in each Financial Year from 5 January 1801 to 5 January 1822, as shown in the Annual Finance Accounts; the Produce of Sales of Estates, and the Revenue of the Royal Forests, and their Application, not having been included - p. 168
- II. Abstract Account of the Produce of Sales of Estates and other Portions of the Crown Lands, &c., showing the Amount received and applied, in each Financial Year from 5 January 1801 to 25 March 1830, as shown in Parliamentary Return, No. 128 of 1831, p. 862; and to 31 March 1848, as shown in No. 574 of 1849, p. 166 - - - p. 169
- III. Abstract Account of the Gross Revenues of the Crown Lands, Woods, and Forests, in the United Kingdom, and the Application thereof, in each Financial Year from 5 January 1822 to 5 January 1848; as shown in the Annual Finance Accounts, the Capital Account not having been distinguished from the Income and Expenditure Account - - - p. 170
- IV. Income and Expenditure Account.—Abstract Account of the Gross Revenues of the Crown Lands, Woods, and Forests, in the United Kingdom, and the Application thereof, in each Financial Year from 5 January 1848 to 31 March 1869; as shown in the Annual Finance Accounts - - - - - p. 172
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- VI. Capital

Appendix 2.—Gross Revenues of Crown Lands, &c.—*continued.*

- VI. Capital Account (Stock).—Abstract Account of the Amount of Capital Stock, and other Securities Purchased and Sold on account of Sales, Exchanges, &c., of Crown Lands, in each of the 21 Financial Years ended 31 March 1869; together with the Balances of such Stock and other Securities held at the beginning and end of each Year; as shown in the Annual Reports of the Commissioners of Woods, &c., laid before Parliament - p. 174
- VII. Expenditure out of Public Revenue, formerly charged on Gross Revenues of Crown Lands.—Abstract Account of Expenditure out of Public Revenue, for Royal Palaces, Royal Parks, and for Salaries and Expenses of the Office of Woods and Office of Works, in each Financial Year from 5 January 1852 to 31 March 1869, as shown in the Annual Finance Accounts; the provision for such Expenditure having been transferred from the Gross Revenues of Crown Lands to Parliamentary Grants out of the Public Revenue - p. 174

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Appendix 5.—Special Appropriated Duties.—Abstract Account of Balances, Receipts, and Expenditure of certain specially Appropriated Duties in Great Britain and in Ireland, which passed through the Exchequer, but were applicable to Local Purposes only, for each Financial Year from 1801; these Amounts being excluded from the preceding Accounts of the Public Income and Expenditure of the United Kingdom, in accordance with the practice in the Public Accounts since 1822, in pursuance of the recommendation of the Committee on Public Accounts in that Year; not being considered a part of the Public Income and Expenditure, or at the disposal of Parliament - - - p. 181

Appendix 6.—Sinking Fund.—I. Balanced Abstract Accounts of the Receipts and Expenditure of the several Sinking Funds in each Financial Year from the first establishment of the Sinking Fund in 1716, per 3 Geo. 1, c. 7, to 31st March 1869 - - - - - p. 198

II. General Abstract of the preceding Sinking Fund Accounts, for each Financial Year from 1716 to 1869; showing also the Amounts of Surplus Income, or Excess of Expenditure, in each Year, from 1688, as stated in the preceding Income and Expenditure Accounts, together with the Net Excess of Money applied to the Reduction of Debt, or of Money raised by the Creation of Debt - - - - - p. 280

Appendix 7.—Donations and Bequests towards reducing the National Debt.—Abstract Account showing the Amounts in each Financial Year from the passing of the Act 4 Geo. 4, c. 19, in 1823, up to 31st March 1869,—

1. Of Donations and Bequests towards reducing the National Debt, including the money value of Stock bequeathed;
2. Of Dividends received by the National Debt Commissioners on £. 3 per Cent. Stock held on account of such Donations and Bequests;
3. Of the Total of Sums in Columns 1 and 2;
4. Of £. 3 per Cent. Stock purchased or bequeathed on such account;
5. Of the Total such Stock held at the end of the Year;
6. Of such Stock cancelled in pursuance of the Act 29 Vict. c. 11;

Showing also the Total Amounts of the several Columns - - - - - p. 290

Appendix 8.—Unclaimed Dividends, &c.—Abstract Account showing the Amounts in each Financial Year from the passing of the Act 56 Geo. 3, c. 97, in 1816, up to 31st March 1869,—

1. Of Unclaimed Dividends, Lottery Prizes, &c., received at the Exchequer;
2. Of Sums issued from the Exchequer to make up the Deficiency of the Amount of Unclaimed Dividends at the Bank of England and South Sea House;
3. Of the Net Balance received in each Year;
4. Of the Net Balance issued in each Year;

Showing also the Total Amounts of the several Columns - - - - - p. 291

Appendix 9.—Stock transferred for Unclaimed Dividends.—Abstract Account showing the Amounts at the Bank of England, in each Financial Year from the passing of the Act 56 Geo. 3, c. 60, in 1816, and at the South Sea House, per 7 & 8 Vict. c. 80, from 1844, up to 31 March 1869,—

1. Of Stock transferred to the Commissioners of the National Debt, the Dividends of which were unclaimed for 10 years;
2. Of such Stock reclaimed and re-transferred;
3. Of the Total Balance of such Stock held at the end of the year by the said Commissioners;
4. Of Stock purchased with such Unclaimed Dividends;
5. Of such Stock sold on account of Unclaimed Dividends;
6. Of the Total Balance of such Stock held at the end of the year by the said Commissioners,

p. 292

Appendix 10.—Life and Terminable Annuities.—Abstract Account showing the Amounts in each Financial Year from the passing of the Act 48 Geo. 3, c. 142, in 1808, up to 31st March 1869,—

1. Of Stock purchased or transferred for Life Annuities, or Annuities for terms of Years;
 2. Of the Total of such Stock at the end of the Year;
 3. Of other Securities so purchased or transferred, distinguishing—
 - (1). Long Annuities;
 - (2). Exchequer Bills;
 - (3). The Amount of Stock equivalent to such Long Annuities and Exchequer Bills;
 4. Of Dividends on such Stock and Long Annuities, received by the National Debt Commissioners, and carried to the Sinking Fund;
 5. Of such Life and Terminable Annuities granted;
 6. Of such Life and Terminable Annuities expired, or unclaimed;
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Appendix 11.—Redemption of Land Tax.—Abstract Account of the Amount of Land Tax received at the Exchequer, of Land Tax redeemed, and of Stock transferred and purchased for Redemption of Land Tax, &c., in each Financial Year, from the passing of the Act 38 Geo. 3, c. 60, in 1798, to 31 March 1869, viz. :—

1. Land Tax received at the Exchequer, including Interest on Amount of Contracts for the Redemption of Land Tax;
2. Land Tax redeemed;
3. Total Land Tax redeemed up to the end of the Year;
4. Stock transferred and purchased for Redemption of Land Tax;
5. Annual Dividend of such Stock;
6. Total such Stock transferred and purchased up to the end of the Year;
7. Annual Dividend of such Total Stock;
8. Total such Stock held by Commissioners of National Debt, and bearing Interest for Accumulation;
9. Annual Dividend of such Stock held - - - - - p. 296

Appendix 12.—National Debt.—Abstract Account of the Amount of Capital of Funded and Unfunded Debt of Great Britain and Ireland, at the close of each Financial Year from 1688 to 31st March 1869 (as shown up to 1858 in Commons Paper, No. 443, of 1858, page 70, &c.), together with the Annual Charge for Interest of Funded and Unfunded Debt (including Management), and for Life and Terminable Annuities; distinguishing the Public Debt of Great Britain and of Ireland, up to the period of the Consolidation of the National Debts of the two kingdoms, on 5th January 1817, per 56 Geo 3, c. 98, under the terms of the Treaty of Union - - - - - p. 298

Appendix 13.—Explanatory and Historical Notices of the several Heads of Public Income and Expenditure included in the preceding Accounts, from 1688 to 1869, and of matters relating to these Financial Accounts - - - - - p. 313

UNITED KINGDOM.

I.—ACCOUNTS of the GROSS PUBLIC INCOME of the *United Kingdom*, deducting Drawbacks, Repayments, &c., and Bounties of the nature of Drawbacks, and of the Gross Public Expenditure, including Payments out of Gross Revenue in progress to the Exchequer for Collection of Revenue and other National Objects, for each Financial Year from the 5th January 1801 to 31st March 1869; and of other Receipts into and Issues from the Exchequer, distinguishing Amounts raised by Creation of Debt, and Amounts applied to Reduction of Debt; showing also the Balances in the Exchequer at the Beginning and End of each Year.

EXPLANATORY NOTES, in relation to the form of these Accounts.

1. Previously to 1854-5, the Public Income and Expenditure of the United Kingdom were declared by law to consist of the Net Receipts into and Issues from the Exchequer, thus excluding from both sides of the Account the Amounts of Gross Revenue applied in progress to the Exchequer in Payment of Costs of Collection and Management of Revenue, and for other National Objects. In pursuance of the Act 17 & 18 Vict. c. 84, passed in 1854 (by which Act the Gross Income and Expenditure was brought under the more immediate view and control of Parliament, and the termination of the financial year, so far as relates to the Finance Accounts, was altered from 5th January to 31st March in each year), a separate Quarterly Account of the Net Public Income and Expenditure was issued for the quarter from 5th January to 31st March 1854; and from and after this last date, those portions of the Gross Revenue which had previously been excluded, were brought into the published Accounts of Gross Income and Expenditure, the first of such Annual Accounts being for the year ended 31st March 1855.

2. The Explanatory Notes, 1, 2, 3, 4, 5, and 7, prefixed to the Accounts of the Gross Income and Expenditure of Great Britain from 1801 to 1817 (Part I., p. 359), and Notes 1, 2, and 4, prefixed to similar Accounts for Ireland (p. 393), are applicable also to the following Accounts of the United Kingdom.

With reference to Note 2 (p. 393), it should be observed that up to 5 January 1817, the gross amount of receipt of Assessed Taxes, Ireland, is here included under the head of "Excise," these taxes being then under the management of the Excise Commissioners, and their amount not being separately distinguished in the Excise Accounts. From 5 January 1817, the gross amount has been distinguished, and is therefore included under the head of "Taxes." The Assessed Taxes, Ireland, were finally repealed in 1823, but some arrears were received in later years. The total amount of the Gross Produce of Assessed Taxes in Ireland, in each year from 1800 to 1834, may be found stated under their separate heads, in Commons Paper, No. 194, of 1834, p. 31.

3. In the following Accounts the Payments out of Gross Revenue are classed under two general heads only, viz., Costs of Collection and Management of Revenue, and other Payments for National Objects. A more detailed statement of these Payments, as well as the Amounts of each Branch of Gross Revenue so applied, will be found in Appendix I.

4. The Balances, Receipts, and Expenditure of certain specially appropriated Duties applicable to local purposes, which passed through the Exchequers of Great Britain and Ireland, and were included in the preceding Accounts of Public Income and Expenditure up to 5th January 1817 (as stated in Note 6, p. 359 of Part I.), are excluded from the following Accounts, in conformity with the practice in preparing the Public Accounts adopted since 5th January 1822, in pursuance of the recommendation of the Committee

on Public Accounts in 1822, the Amounts not being considered as a part of the Public Income and Expenditure, or at the disposal of Parliament. They will be found separately stated in Appendix 2.

5. Certain small sums received into the Exchequer as "Interest on Contracts for the Redemption of Land Tax," and included in the Finance Accounts under the head of "Miscellaneous," have been included in the following Accounts under the head of Land Taxes, &c., as being in fact the produce of the Land Tax.

6. The Miscellaneous Receipts of Income are classed under two heads:—1. The Receipts of Miscellaneous Revenue, more properly so called; 2. Other Miscellaneous Income, consisting of Repayments, or of the nature of Repayments, of Monies charged as Expenditure, and which should be distinguished from Repayments of Advances on Loan, shown under a separate head, and not considered as Income.

7. In the Annual Balance Sheets of Public Income and Expenditure, under the heads of Money Raised by Creation of Debt, and Money Applied to the Reduction of Debt, it has always been the practice to include, upon both sides of the Account, the Amounts of Exchequer Bills, &c., Funded, being a conversion of Unfunded into Funded Debt.

Since 1808, a very large amount of Capital Stock of Funded Debt has been converted into Life and Terminable Annuity Debt. This last description of Debt has always been held to be Funded Debt, and it has never been the practice to include in the Balance Sheet the Amounts of one description of Funded Debt converted into another. It must be obvious that the immediate result of such a conversion of Capital Stock of Fund Debt into Annuity Debt is to reduce by a very large sum the Nominal Amount of the Capital of the National Debt, and at the same time to add largely to the annual charge of the Debt. This last result alone is shown in the Annual Accounts of Income and Expenditure, by the increased amount of this head of expenditure.

8. In the earlier Annual Accounts of Income and Expenditure, during the period from 1816, when the Act 56 Geo. 3, c. 97, was in operation, it was the practice to include on one or the other side of the Account, only the Net Balance received into or issued from the Exchequer, on account of Unclaimed Dividends. In later years the total sum received and issued has been shown on the two sides of the Account. In the following Accounts of Gross Income and Expenditure, the Net Balance is stated on its proper side of the Account, together with the total amounts received and issued from which it results. A complete statement for the whole period is shown in a tabular form in Appendix 8.

9. The payments to the Bank of England for Management of the Sinking Fund Life Annuities, which were included under the head of "Miscellaneous Charges" in the Annual Finance Accounts up to 5th January 1822, are placed in the following Accounts under the head of Charges of the "Public Debt," according to the practice adopted in 1822, as recommended by the Committee of Public Accounts in that year.

10. The Expenses of the Management of the Sinking Fund in Ireland, which were included in the Finance Accounts under the head of Miscellaneous Charges of Civil Government up to 5th January 1822, and were then placed among the Charges of "Public Debt," as recommended by the Committee of Public Accounts in 1822, are included in the following Accounts for the whole period from 1801 to 1830, when such Expenses ceased, under the head of Management of Debt.

11. In the following Accounts, the Net Amount paid out of the Sinking Fund for Life Annuities in each year from 1808 to 1829, by the Commissioners for the Reduction of the National Debt, is stated, excluding from both sides of the Account the Amounts of such Annuities expired or unclaimed after being set apart for payment. These Amounts may be found in the Detailed Account of the Sinking Fund, in Appendix 5.

12. In the Balance Sheets of Income and Expenditure published from time to time, it was the practice to exclude from the Income side, receipts specially applicable to the Civil List, and on the Expenditure side to state the charge of the Civil List, as the actual Expenditure, excluding the Civil List Balances from the stated Amount of Balances in the Exchequer. The following Accounts include all Civil List Monies actually received into the Exchequer, and all Payments actually made from the Exchequer for the Civil List up to 1830-1, when, at the Accession of King William IV., all charges of a public character, and not immediately connected with the dignity and state of the Crown, and the personal comfort of the Sovereign, were separated from the Civil List. The Civil List Balances are also included in the Exchequer Balances for the same period. A separate Account of these Balances, as well as of the Appropriated Receipts and Expenditure of the Civil List for each year from 1801 to 1831, will be found in Appendix 4.

13. In the following Accounts, Advances by way of Loan, and Repayments of those Advances, are shown under separate heads, on either side of the Accounts, for the whole period from 1801, although this practice of distinguishing the amounts of Advances and Repayments was not begun in the public Accounts of Income and Expenditure until 1829, in pursuance of the recommendation of the Finance Committee of 1828.

Some corrections in the amounts hitherto stated under these two heads have been made in the following Accounts, by including further Sums than have been included in the earlier Finance

Finance Accounts. For instance, certain Receipts of Canal and Dock Duty, which are included in the Finance Accounts and Balance Sheets up to 1843, under the head of Customs, were actually repayments of amounts advanced for improving the Port of London. These sums are now transferred from the head of Customs to that of Repayments of Advances.

A further correction has been made under the head of Advances for Public Works, &c., under the following circumstances:—During the period from 1817 to 1843, Advances by way of Loan for Public Works in Great Britain were made to a large amount in Exchequer Bills. All repayments of both principal and interest of these loans were correctly carried to the head of Repayments of Advances, but the amount of interest on such Exchequer Bills issued from the Exchequer was less correctly included under the general head of Interest on Exchequer Bills; this amount is now included under the head of Advances, so far as it can be separately distinguished.

Again, a large amount in Exchequer Bills was similarly advanced for Public Works in Ireland, from 1833 to 1844, and the total amount issued from the Exchequer in each year, both of principal and interest, was correctly carried to the head of Advances by way of Loan. The principal of these Irish Public Works Bills was payable at the end of three years, being charged upon the Repayments or upon the Consolidated Fund. But such principal amount of Exchequer Bills, when paid off, was incorrectly charged a second time in the Annual Finance Accounts, under the head of Advances by way of Loan, instead of being charged as Unfunded Debt Redeemed, under which head they are included in the following Accounts.

Such corrections of the Amounts stated as Advances by way of Loan in the earlier part of the period, can be made only to a limited extent. In the Parliamentary Return of Advances for Public Works, Commons Paper, No. 718 of 1847, p. 149, it is officially stated that “to a large extent it is impossible to distinguish from the records whether Advances have or have not been as Loans to be repaid.”

14. The Expenditure for Army and Ordnance Services for the whole period from 1801, is stated in one sum in the following Accounts, according to the practice adopted in the Public Income and Expenditure Accounts since 1856. Previously to 1827 the charge for Barracks and some other expenditure out of Extraordinaries was transferred from the Army to the Ordnance Vote, so that any comparison of the expenditure for either service, taken alone for the whole period from 1801, would necessarily be defective.

It should also be observed that previously to 1828 the charge for Ordnance Sea Service was included in the Navy Vote, and was first transferred to the Ordnance Vote in that year. In 1828, and subsequent years, the expenditure for Ordnance Sea Service is included under the head of Ordnance Services.

No public charge was incurred for the Out-Pensioners of Greenwich Hospital until 1817, when it formed part of the Navy Vote, to the amount of 251,400 £.

15. Certain payments made from time to time for redemption of Hereditary Pensions are placed in the following accounts under the head of “Reduction of Debt.” In the Finance Accounts, and the annual Income and Expenditure Accounts presented to Parliament previous to 1855, which show the net amounts and expenditure according to the Exchequer issues, the payments in question, when made from the Consolidated Fund amongst the Miscellaneous Payments, or out of Supplies, have been included under these heads of Expenditure, whilst the redemption payments out of Gross Revenue have been necessarily excluded altogether from these Net Accounts. But since 1855, all such payments, which have been made out of Gross Revenues, have been excluded from the expenditure, and included under the head of Reduction of Debt. It has consequently been thought expedient now to adopt this last arrangement uniformly for the whole period from 1801.

There are however some cases in which such Hereditary Pensions have been redeemed which were chargeable upon the Gross Land Revenues of the Crown. As the Net Amount only of the Revenues of the Crown Lands are included in these Accounts, the payments for the redemption of such pensions, which have been usually made out of the Capital of the Land Revenue, are necessarily excluded from the following annual accounts.

Further details of the redemption of these Hereditary Pensions will be found in Appendix 13, under the head of “Pensions.”

into and Issues from the Exchequer, &c. in the Year ended 5th January 1802. (41 & 42 Geo. III.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt (deducting 1,674,029 <i>l.</i> 18 <i>s.</i> 5 <i>d.</i> , Dividends of Sinking Fund)				-	-	-	-	-	-	15,890,507	19	-	
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	1,917,107	6	1	
Management of Funded Debt				-	-	-	-	-	-	239,370	-	2	
Interest of Exchequer Bills:													
Supply				-	-	-	777,155	13	-				
In anticipation of Annual Duties, Loans, &c.				-	-	-	337,971	4	11				
Discount on prompt Payment, and Receiving Charges of Loans				-	-	-	-	-	-	1,115,126	17	11	
				-	-	-	-	-	-	689,439	6	3	
TOTAL INTEREST, &c. OF PUBLIC DEBT				-	-	-	-	-	-	19,851,551	9	5	
CIVIL GOVERNMENT:				£.	s.	d.							
Civil List, 1st Class. His Majesty's Privy Purse				60,000	-	-							
" " Annuities to the Queen and Royal Family				154,500	-	-							
							214,500	-	-				
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.							24,827	15	11				
" 3rd Class. British Ministers Abroad							51,302	1	3				
" 4th Class. His Majesty's Tradesmen's Bills							156,611	5	-				
" 5th Class. Salaries of His Majesty's Household							69,170	10	3				
" 6th Class. Pensions and Annuities							87,717	-	2				
" 7th Class. Fees and Salaries (including 2,000 <i>l.</i> out of Gross Revenue)							46,348	12	8				
" 8th Class. Salaries of Commissioners of the Treasury							10,366	10	-				
" Contingent and occasional Payments (<i>see</i> Note, p. 147, Part I.)							336,834	7	9				
" In England							997,678	3	-				
" Ireland, including Civil List Pensions, 105,014 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i>							254,436	7	7				
										1,252,114	10	7	
Annuities and Pensions granted by Parliament:													
To the Royal Family							136,000	-	-				
Other Annuities and Pensions							52,358	1	2				
										188,358	1	2	
Salaries and Allowances										24,374	3	5	
Courts of Justice										43,790	19	3	
Miscellaneous Payments out of the Consolidated Fund:													
Union Compensations, Ireland							187,131	-	11				
Other Charges							324,251	6	2				
										511,382	7	1	
Lottery Prizes, Discounts, Receiving Charges, and Expenses										2,020,020	1	6	
Voluntary Contributions, Ireland, received after 25th March 1799, and refunded to the Contributors, per Irish Act 40 Geo. 3, c. 60										785,845	15	9	
										5,597	10	10	
Miscellaneous Civil Services out of Supply Grants:													
Class 1. Public Works and Buildings							85,582	10	9				
" 2. Salaries, &c. of Public Departments							70,419	14	9				
" 3. Law and Justice							57,824	4	7				
" 4. Education, Science, and Art							62,114	15	5				
" 5. Colonial, Consular, and other Foreign Services							165,680	14	9				
" 6. Superannuations, Charities, &c.							322,213	14	5				
" 7. Miscellaneous, Special and Temporary							40,086	10	1				
										803,922	4	9	
Payments out of Gross Revenue:													
Charges of Collection and Management of Revenue							2,388,243	16	9				
Other Payments for National Objects (<i>see</i> Appendix 1)							1,944,987	18	10				
										4,333,231	15	7	
TOTAL CIVIL GOVERNMENT													
										7,948,617	8	5	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 124,003 <i>l.</i> 9 <i>s.</i> 6 <i>d.</i> out of Gross Revenue)										20,084,813	4	2	
NAVY SERVICES										17,258,135	1	-	
VOTE OF CREDIT										308,648	1	4	
TOTAL MILITARY and NAVAL EXPENDITURE													
										37,651,596	6	6	
TOTAL EXPENDITURE										-	-	-	
										65,451,765	4	4	
Advances by way of Loan:													
For Public Works and Improvements, &c., under various Acts										200,123	10	8	
Seamen's Wages, advanced out of Gross Revenues, Ireland										29,189	5	3	
Redemption of Funded Debt:													
Sinking Fund applicable to Purchase of Stock							5,495,138	7	8				
Loan Debentures (Ireland) paid off								9	4	7			
										5,495,147	12	3	
Redemption of Unfunded Debt:													
Exchequer Bills—Supply, funded per 42 Geo. 3, c. 8							5,940,300	-	-				
" paid off in New Bills							6,093,400	-	-				
" in Money							6,490,404	-	-				
In anticipation of Annual Duties, Loans, &c.							8,896,145	19	8				
Treasury Bills, Ireland							1,104,461	10	10				
										28,524,711	10	6	
Redemption of one-third part of the Duke of Richmond's Hereditary Pension of 19,000 <i>l.</i> , per 39 & 40 Geo. 3, c. 43										144,612	2	-	
TOTAL applied to the REDUCTION OF DEBT													
										8,889,023	10	7	
BALANCES on 5th January 1802										377,265	11	1	
										9,266,289	1	8	
										£.	109,111,833	6	8

(42 & 43 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1802	-	-	-	8,889,023	10	7				
- { In the British Exchequer	-	-	-	377,265	11	1				
- { In the Irish Exchequer	-	-	-				9,266,289	1	8	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Re-payments, &c., and Balances and Bills outstanding on 5th January 1803 :—										
Customs, Great Britain	-	-	-	7,698,958	16	1				
Excise - ditto	-	-	-	15,475,453	18	11				
Customs and Excise, Ireland, including Quit Rents and other Revenue of Crown Lands and Taxes, under the Management of Excise	-	-	-	3,226,419	5	11				
Stamps	-	-	-	3,406,200	14	6				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain	-	-	-	5,318,095	9	10				
Income and Property Tax, Great Britain	-	-	-	3,327,435	17	2				
Post Office	-	-	-	1,350,510	19	3				
Crown Lands, Great Britain (Net)	-	-	-	966	13	4				
Miscellaneous :										
Small Branches of the Hereditary Revenue	-	-	-	11,622	2	10				
Fees, &c. of Public Offices, carried to the Public Account	-	-	-	95,814	15	-				
Ditto - - ditto - - Civil List	-	-	-	26,696	10	4				
Voluntary Contributions, per 38 Geo. 3, c. 16	-	-	-	5,000	-	-				
	£.	s.	d.							
Lottery, 1801, to complete 701,250 <i>l.</i> , per 41 Geo. 3, c. 27	-	-	-	190,000	-	-				
„ 1802, in part of 1,455,000 <i>l.</i> , per 42 Geo. 3, c. 54	-	-	-	877,918	8	2				
				1,067,918	8	2				
Other Miscellaneous Income :				1,207,051	16	4				
Savings of Grants of Parliament, Over-Issues, &c., repaid	-	-	-	124,824	15	4				
Gain by Exchange on Remittances to Ireland	-	-	-	32,105	5	-				
				156,930	-	4				
TOTAL GROSS INCOME	-	-	-				1,363,981	16	8	
OTHER RECEIPTS :										
Repayment of Advances :										
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	16,500	-	-				
Seamen's Wages advanced out of Gross Revenues, Ireland	-	-	-	20,526	6	11				
Public Works and Improvements, &c., under various Acts	-	-	-	15,096	9	1				
							52,122	16	-	
Raised by Creation of Public Debt :										
Funded Debt :										
To complete Contributions in Money, being 50 <i>l.</i> per cent. on Exchequer Bills funded, per 42 Geo. 3, c. 8	-	-	-	1,050,448	9	9				
In full of 25,000,000 <i>l.</i> Loan, 1802, per 42 Geo. 3, c. 33	-	-	-	25,000,000	-	-				
In England	-	-	-	26,050,448	9	9				
By Loan Debentures in Ireland	-	-	-	1,500,000	-	-				
				27,550,448	9	9				
Unfunded Debt :										
By Issue of Exchequer Bills :	£.	s.	d.							
Supply, for Exchange	-	-	-	4,580,100	-	-				
„ for other Public Services	-	-	-	4,231,400	-	-				
				8,811,500	-	-				
In anticipation of Annual Duties, Loans, &c.	-	-	-	7,637,000	-	-				
In England	-	-	-	16,448,500	-	-				
Treasury Bills, Ireland	-	-	-	646,153	16	11				
				17,094,653	16	11				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				44,645,102	6	8	
							£.	95,131,537	16	-

into and Issues from the Exchequer, &c., in the Year ended 5th January 1803. (42 & 43 Geo. III.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt (deducting 1,949,508 l. 13 s. 3 d., Dividends of Sinking Fund) -				-	-	-	-	-	-	16,885,455	4	7	
Annuities for Lives and Terms of Years, including Long Annuities -				-	-	-	-	-	-	1,906,499	15	10	
Management of Funded Debt -				-	-	-	-	-	-	268,250	6	3	
Interest of Exchequer Bills:													
Supply -				-	-	-	944,605	-	6				
In anticipation of Annual Duties, Loans, &c. -				-	-	-	345,090	14	8				
Discount on Prompt Payment, and Receiving Charges of Loans -				-	-	-	-	-	-	1,289,695	15	2	
										57,972	1	-	
TOTAL INTEREST, &c. OF PUBLIC DEBT -				-	-	-	-	-	-	20,407,873	2	10	
CIVIL GOVERNMENT:				£.	s.	d.							
Civil List, 1st Class. His Majesty's Privy Purse -				60,000	-	-							
" " Annuities to the Queen and Royal Family -				197,601	18	-	257,601	18	-				
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -							40,621	3	9				
" 3rd Class. British Ministers Abroad -							138,685	10	2				
" 4th Class. His Majesty's Tradesmen's Bills -							464,758	18	1				
" 5th Class. Salaries of His Majesty's Household -							214,027	2	4				
" 6th Class. Pensions and Annuities -							259,053	3	11				
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue -							135,891	15	4				
" 8th Class. Salaries of Commissioners of the Treasury -							31,099	10	-				
" Contingent and occasional Payments (see Note, page 147, Part I.) -							365,999	15	3				
In England -							1,907,738	16	10				
" Ireland, including Civil List Pensions, 108,993 l. 9 s. -							230,618	7	4	2,138,357	4	2	
Annuities and Pensions granted by Parliament:													
To the Royal Family -							154,000	-	-				
Other Annuities and Pensions -							49,362	10	10				
Salaries and Allowances -										203,362	10	10	
Courts of Justice -										22,819	19	4	
										49,947	15	-	
Miscellaneous Payments out of the Consolidated Fund:													
Union Compensations, Ireland -							701,661	3	9				
Other Charges -							234,768	-	-	936,429	3	9	
										3,350,916	13	1	
Lottery Prizes, Discounts, Receiving Charges, and Expenses -										1,005,087	13	3	
Voluntary Contributions, Ireland, received after 25th March 1799, and refunded to the Contributors, per Irish Act 40 Geo. 3, c. 60 -										9	4	7	
Miscellaneous Civil Services out of Supply Grants:													
Class 1. Public Works and Buildings -							96,905	-	5				
" 2. Salaries, &c. of Public Departments -							88,023	2	2				
" 3. Law and Justice -							69,042	11	6				
" 4. Education, Science, and Art -							79,311	12	5				
" 5. Colonial, Consular, and other Foreign Services -							115,562	6	2				
" 6. Superannuations, Charities, &c. -							264,209	3	5				
" 7. Miscellaneous, Special, and Temporary -							349,071	13	8	1,062,125	9	9	
Payments out of Gross Revenue:													
Charges of Collection and Management of Revenue -							2,351,064	5	7				
Other Payments for National Objects (see Appendix 1) -							1,302,883	11	8	3,653,947	17	3	
TOTAL CIVIL GOVERNMENT -													
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 127,098 l. 4 s. out of Gross Revenue) -										9,072,086	17	11	
NAVY SERVICES -										13,253,751	13	1	
										12,037,162	10	-	
TOTAL MILITARY and NAVAL EXPENDITURE -										25,290,914	3	1	
TOTAL EXPENDITURE -										54,770,874	3	10	
Advances by Way of Loan:													
For Public Works and Improvements, &c., under various Acts -										35,000	-	-	
Seamen's Wages, advanced out of Gross Revenues, Ireland -										63,547	8	5	
Redemption of Funded Debt:													
Sinking Fund applicable to Purchase of Stock -										6,133,335	18	10	
Redemption of Unfunded Debt:													
Exchequer Bills:				£.	s.	d.							
Supply, paid off in New Bills -				2,954,600	-	-	11,118,596	-	-				
" " in Money -				8,163,996	-	-							
In anticipation of Annual Duties, Loans, &c.,													
Paid off in New Bills -				1,625,500	-	-							
" in Money -				9,648,783	7	4	11,274,283	7	4				
Treasury Bills, Ireland -							1,010,215	7	8	23,403,094	15	-	
TOTAL applied to the REDUCTION OF DEBT -													
BALANCES on 5th January 1803 - { In the British Exchequer -										9,785,482	11	-	
{ In the Irish Exchequer -										940,202	18	11	
										10,725,685	9	11	
										£.	95,131,537	16	-

into and Issues from the Exchequer, &c., in the Year ended 5th January 1804. (43 & 44 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :		£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt (deducting 2,232,933 <i>l.</i> 15 <i>s.</i> 3 <i>d.</i> , Dividends of Sinking Fund) -		-	-	-	-	-	-	17,662,282	4	7	
Annuities for Lives and Terms of Years, including Long Annuities -		-	-	-	-	-	-	1,904,393	2	9	
Management of Funded Debt -		-	-	-	-	-	-	267,174	3	9	
Interest of Exchequer Bills :											
Supply -		-	-	-	757,989	1	1				
In anticipation of Annual Duties, Loans, &c. -		-	-	-	92,910	4	6				
Discount on Prompt Payment, and Receiving Charges of Loans -		-	-	-	-	-	-	850,899	5	7	
		-	-	-	-	-	-	7,387	13	11	
TOTAL INTEREST, &c. of PUBLIC DEBT -		-	-	-	-	-	-	20,692,136	10	7	
CIVIL GOVERNMENT :		£.									
Civil List, 1st Class. His Majesty's Privy Purse -		60,000									
Annuities to the Queen and Royal Family -		142,500									
2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -		202,500	-	-							
3rd Class. British Ministers Abroad -		32,475	-	-							
4th Class. His Majesty's Tradesmen's Bills -		86,840	16	1							
5th Class. Salaries of His Majesty's Household -		182,004	4	10							
6th Class. Pensions and Annuities -		71,468	7	-							
7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue -		63,698	3	7							
8th Class. Salaries of Commissioners of the Treasury -		34,952	12	1							
Contingent and Occasional Payments (<i>see</i> Note, p. 147, Part I.) -		6,911	-	-							
		352,702	7	7							
In England -		1,033,552	11	2							
Ireland, including Civil List Pensions, 97,591 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i> -		233,260	5	-				1,266,812	16	2	
Annuities and Pensions granted by Parliament :											
To the Royal Family -		205,000	-	-							
Other Annuities and Pensions -		51,595	-	4				256,595	-	4	
Salaries and Allowances -		-	-	-				22,432	2	4	
Courts of Justice -		-	-	-				45,058	10	1	
Miscellaneous Payments out of the Consolidated Fund :											
Union Compensations, Ireland -		367,970	8	8							
Other Charges -		268,285	18	10				636,256	7	6	
Lottery Prizes, Discounts, Receiving Charges, and Expenses -		-	-	-				2,227,154	16	5	
Voluntary Contributions, Ireland, received after 25th March 1799, and refunded to the Contributors, per Irish Act 40 Geo. 3, c. 60 -		-	-	-				899,268	5	1	
		-	-	-				115	7	8	
Miscellaneous Civil Services out of Supply Grants :											
Class 1. Public Works and Buildings -		131,759	4	8							
2. Salaries of Public Departments -		76,844	16	10							
3. Law and Justice -		60,513	1	4							
4. Education, Science, and Art -		78,237	2	3							
5. Colonial, Consular, and other Foreign Services -		260,422	18	1							
6. Superannuations, Charities, &c. -		241,356	3	10							
7. Miscellaneous, Special and Temporary -		542,981	16	8							
Payments out of Gross Revenue :								1,392,115	3	8	
Charges of Collection and Management of Revenue -		2,368,628	1	2							
Other Payments for National Objects (<i>see</i> Appendix I) -		561,687	1	3				2,930,315	2	5	
TOTAL CIVIL GOVERNMENT -		-	-	-							
		-	-	-				7,448,968	15	3	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 214,319 <i>l.</i> 1 <i>s.</i> 4 <i>d.</i> out of Gross Revenue) -		-	-	-				15,515,548	12	6	
NAVY SERVICES -		-	-	-				8,072,878	8	1	
VOTE of CREDIT :—Defence of the Kingdom -		-	-	-				268,437	14	8	
EAST INDIA COMPANY, for War Expenses -		-	-	-				1,000,000	-	-	
TOTAL MILITARY and NAVAL EXPENDITURE -		-	-	-							
		-	-	-				24,856,864	15	3	
TOTAL EXPENDITURE -		-	-	-							
		-	-	-				52,997,970	1	1	
Advances by way of Loan :											
For Public Works and Improvements, &c., under various Acts -		-	-	-				55,000	-	-	
Seamen's Wages, advanced out of Gross Revenues, Ireland -		-	-	-				27,711	5	2	
Redemption of Funded Debt :											
Sinking Fund applicable to purchase of Stock -		6,473,040	9	9							
Loan Debentures, Ireland, paid off -		369	4	7							
								6,473,409	14	4	
Redemption of Unfunded Debt :											
Exchequer Bills :		£.									
Supply, paid off in New Bills -		4,197,200									
" " in Money -		9,255,500									
					13,452,700	-	-				
In anticipation of Annual Duties, Loans, &c. -		-	-	-	2,735,453	19	5				
Treasury Bills, Ireland -		-	-	-	1,031,098	9	3				
		-	-	-				17,219,252	8	8	
TOTAL applied to the REDUCTION of DEBT -		-	-	-	-	-	-				
		-	-	-	-	-	-	23,692,662	3	-	
BALANCES on 5th January 1804 - { In the British Exchequer -		-	-	-				8,903,415	1	-	
{ In the Irish Exchequer -		-	-	-				284,103	-	1	
		-	-	-							
		-	-	-				9,087,518	1	1	
		-	-	-				£.	85,860,861	10	4

into and Issues from the Exchequer, &c., in the Year ended 5th January 1805. (44 & 45 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt (deducting 2,594,375 l. 5 s. 5 d., Dividends of Sinking Fund) - - - - -				-	-	-	-	-	-	17,084,252	13	1
Annuities for Lives and Terms of Years, including Long Annuities - - - - -				-	-	-	-	-	-	1,044,753	9	4
Management of Funded Debt - - - - -				-	-	-	-	-	-	267,748	18	11
Interest of Exchequer Bills:				-	-	-	-	-	-	-	-	-
Supply - - - - -				-	-	-	610,390	19	9	-	-	-
In anticipation of Annual Duties, Loans, &c. - - - - -				-	-	-	101,692	15	9	-	-	-
Discount on prompt Payment, and Receiving Charges of Loans - - - - -				-	-	-	-	-	-	712,083	15	6
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				-	-	-	-	-	-	69,723	13	3
CIVIL GOVERNMENT:				£.	-	-	-	-	-	20,678,562	10	1
Civil List, 1st Class. His Majesty's Privy Purse - - - - -				60,000	-	-	-	-	-	-	-	-
Annuities to the Queen and Royal Family - - - - -				147,500	-	-	-	-	-	-	-	-
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -				207,500	-	-	-	-	-	-	-	-
" 3rd Class. British Ministers Abroad - - - - -				32,740	13	9	-	-	-	-	-	-
" 4th Class. His Majesty's Tradesmen's Bills - - - - -				128,384	12	3	-	-	-	-	-	-
" 5th Class. Salaries of His Majesty's Household - - - - -				357,165	13	9	-	-	-	-	-	-
" 6th Class. Pensions and Annuities - - - - -				143,642	2	6	-	-	-	-	-	-
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue - - - - -				199,509	13	6	-	-	-	-	-	-
" 8th Class. Salaries of Commissioners of the Treasury - - - - -				98,775	7	3	-	-	-	-	-	-
" Contingent and Occasional Payments (see Note, p. 147, Part I.) - - - - -				24,188	10	-	-	-	-	-	-	-
In England - - - - -				330,627	8	1	-	-	-	-	-	-
" Ireland, including Civil List Pensions, 118,369 l. 10 s. 7 d. - - - - -				1,522,434	1	1	-	-	-	-	-	-
Annuities and Pensions granted by Parliament:				268,367	15	-	-	-	-	1,790,801	16	1
To the Royal Family - - - - -				211,000	-	-	-	-	-	-	-	-
Other Annuities and Pensions - - - - -				77,866	13	4	-	-	-	-	-	-
Salaries and Allowances - - - - -				-	-	-	288,866	13	4	-	-	-
Courts of Justice - - - - -				-	-	-	24,137	7	-	-	-	-
Miscellaneous Payments out of the Consolidated Fund:				-	-	-	59,422	-	1	-	-	-
Union Compensations, Ireland - - - - -				30,882	16	-	-	-	-	-	-	-
Other Charges - - - - -				236,129	16	7	-	-	-	-	-	-
Lottery Prizes, Discounts, Receiving Charges and Expenses - - - - -				-	-	-	267,012	12	7	-	-	-
Miscellaneous Civil Services out of Supply Grants:				-	-	-	2,430,240	9	1	-	-	-
Class 1. Public Works and Buildings - - - - -				125,637	2	7	759,016	3	1	-	-	-
" 2. Salaries of Public Departments - - - - -				99,084	12	6	-	-	-	-	-	-
" 3. Law and Justice - - - - -				84,012	12	4	-	-	-	-	-	-
" 4. Education, Science, and Art - - - - -				67,423	8	7	-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services - - - - -				253,276	6	11	-	-	-	-	-	-
" 6. Superannuations, Charities, &c. - - - - -				306,026	13	7	-	-	-	-	-	-
" 7. Miscellaneous, Special and Temporary - - - - -				496,452	6	2	-	-	-	-	-	-
Payments out of Gross Revenue:				-	-	-	1,431,913	2	8	-	-	-
Charges of Collection and Management of Revenue - - - - -				2,636,088	10	6	-	-	-	-	-	-
Other Payments for National Objects (See Appendix 1) - - - - -				562,467	19	8	-	-	-	-	-	-
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-	3,198,556	10	2	-	-	-
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 338,045 l. - s. 2 d. out of Gross Revenue) - - - - -				-	-	-	-	-	-	7,819,726	5	-
NAVY SERVICES - - - - -				-	-	-	22,212,486	12	7	-	-	-
VOTE of CREDIT: Defence of the Kingdom - - - - -				-	-	-	11,921,551	5	5	-	-	-
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -				-	-	-	178,119	4	7	-	-	-
TOTAL EXPENDITURE - - - - -				-	-	-	-	-	-	84,312,157	2	7
Advances by way of Loan:				-	-	-	-	-	-	62,810,445	17	8
For Public Works and Improvements, &c., under various Acts - - - - -				-	-	-	-	-	-	-	-	-
Seamen's Wages, advanced out of Gross Revenues, Ireland - - - - -				-	-	-	23,705	4	3	-	-	-
Redemption of Funded Debt:				-	-	-	-	-	-	23,705	4	3
Sinking Fund applicable to purchase of Stock - - - - -				7,168,426	5	2	-	-	-	-	-	-
Loan Debentures (Ireland) paid off - - - - -				-	-	-	7,168,426	5	2	-	-	-
Redemption of Unfunded Debt:				-	-	-	-	-	-	-	-	-
Exchequer Bills:				£.	s.	d.	-	-	-	-	-	-
Supply, paid off in New Bills - - - - -				4,666,100	-	-	-	-	-	-	-	-
" " in Money - - - - -				5,161,984	7	7	-	-	-	-	-	-
In anticipation of Annual Duties, Loans, &c. - - - - -				-	-	-	9,828,084	7	7	-	-	-
Treasury Bills, Ireland - - - - -				-	-	-	2,447,184	13	3	-	-	-
TOTAL applied to the REDUCTION of DEBT - - - - -				-	-	-	1,569,415	7	8	-	-	-
BALANCES on 5th January 1805 - { In the British Exchequer - - - - -				-	-	-	13,844,684	8	6	-	-	-
{ In the Irish Exchequer - - - - -				-	-	-	10,232,478	5	8	-	-	-
				-	-	-	244,263	17	10	-	-	-
				-	-	-	-	-	-	21,013,110	13	8
				-	-	-	-	-	-	10,476,742	3	6
				-	-	-	£.	-	-	94,324,003	19	1

(45 & 46 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1805 - { In the British Exchequer* - -	-	-	-	10,234,275	15	8			
- { In the Irish Exchequer - -	-	-	-	244,263	17	10			
							10,478,539	13	6
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1806 :									
Customs, Great Britain - - - - -	-	-	-	10,129,634	5	1			
Excise - ditto - - - - -	-	-	-	23,155,827	7	1			
Customs and Excise, Ireland, including Quit-Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise - -	-	-	-	3,055,979	5	6			
Stamps - - - - -	-	-	-	4,562,488	5	6			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain - - - - -	-	-	-	6,257,255	12	2			
Income and Property Tax, Great Britain - - - - -	-	-	-	4,592,314	5	10			
Post Office - - - - -	-	-	-	1,572,856	16	-			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	966	13	4			
Miscellaneous :									
Small Branches of the Hereditary Revenue - - - - -	12,144	11	2						
Fees, &c. of Public Offices, carried to the Public Account - -	93,607	17	11						
" " " Civil List - - -	33,178	12	8						
Conscience Money - - - - -	90	8	4						
Lottery, 1804, to complete 1,234,625 <i>l.</i> , per 44 Geo. 3, c. 93 - - -	£.	s.	d.	521,815	16	10			
" 1805, in part of 1,330,625 <i>l.</i> , per 45 Geo. 3, c. 74 - - -	798,437	10	-						
				1,320,253	6	10			
Other Miscellaneous Income :	1,459,274	16	11						
Savings of Grants of Parliament, Over-Issues, &c., repaid - - - - -	197,368	1	10						
Gain by Exchange on Remittances to Ireland - 47,437 9 7				244,805	11	5			
				1,704,080	8	4			
TOTAL GROSS INCOME - - - - -	-	-	-				55,031,402	18	10
OTHER RECEIPTS :									
Repayment of Advances :									
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	234,000	-	-			
Seamen's Wages, advanced out of Gross Revenues, Ireland -	-	-	-	39,798	9	-			
Public Works and Improvements, &c., under various Acts -	-	-	-	37,525	17	5			
							311,324	6	5
Raised by Creation of Public Debt :									
Funded Debt :									
To complete 14,500,000 <i>l.</i> Loan, 1804, per 44 Geo. 3, c. 47 -	-	-	-	400,000	-	-			
In full of 1,005,290 <i>l.</i> - <i>s.</i> 2 <i>d.</i> Loan, 1805, per 45 Geo. 3, c. 8	-	-	-	1,005,290	-	2			
In part of 22,500,000 <i>l.</i> Loan, 1805, per 45 Geo. 3, c. 12 -	-	-	-	22,030,108	1	5			
" 1,500,000 <i>l.</i> Loan, 1805, for Ireland, per 45 Geo. 3, c. 40 - - - - -	-	-	-	1,450,000	-	-			
" 521,409 <i>l.</i> 6 <i>s.</i> 1 <i>d.</i> Loan, 1805, per 45 Geo. 3, c. 73	-	-	-	455,352	11	1			
In England - - - - -	-	-	-	25,340,750	12	8			
Unfunded Debt :									
By Issue of Exchequer Bills :	£.	s.	d.						
Supply, for Exchange - - - 9,675,000 - -				24,063,900	-	-			
" for other Public Services - 14,388,900 - -				3,604,000	-	-			
In anticipation of Annual Duties - - - - -				27,667,900	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				53,008,650	12	8
							£.	118,829,917	11 5

* See Note on page 360, Part I., for explanation of similar difference of Balance brought forward.

into and Issues from the Exchequer, &c., in the Year ended 5th January 1806. (45 & 46 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt (deducting 2,951,387 l. 3 s., Dividends of Sinking Fund)				-	-	-	-	-	-	18,350,921	10	-
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	1,933,653	2	2
Management of Funded Debt				-	-	-	-	-	-	274,966	7	10
Interest of Exchequer Bills, Supply				-	-	-	1,326,786	17	4			
" " In anticipation of Annual Duties, Loans, &c.				-	-	-	111,718	13	2			
Discount on Prompt Payment and Receiving Charges of Loans				-	-	-	-	-	-	1,438,505	10	6
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	258,793	13	4
				-	-	-	-	-	-	22,256,840	3	10
CIVIL GOVERNMENT:				£.	s.	d.						
Civil List, 1st Class. His Majesty's Privy Purse				60,000	-	-						
" " Annuities to the Queen and Royal Family				162,500	-	-						
				222,500	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.							32,432	1	2			
" 3rd Class. British Ministers Abroad							111,658	16	6			
" 4th Class. His Majesty's Tradesmen's Bills							251,576	2	9			
" 5th Class. Salaries of His Majesty's Household							76,394	8	7			
" 6th Class. Pensions and Annuities							111,975	7	11			
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue							47,804	6	4			
" 8th Class. Salaries of Commissioners of the Treasury							10,366	10	-			
Contingent and occasional Payments (See Note, p. 147, Part I.)							227,828	4	2			
In England							1,092,535	17	5			
,, Ireland, including Civil List Pensions 89,459 l. 13 s.							234,489	4	1			
Annuities and Pensions granted by Parliament:										1,327,025	1	6
To the Royal Family							212,750	-	-			
Other Annuities and Pensions							65,483	6	9			
Salaries and Allowances										278,233	6	9
Courts of Justice										25,743	4	-
										55,836	19	4
Miscellaneous Payments out of the Consolidated Fund:												
Purchase of Legal Quays							403,126	19	3			
Union Compensations, Ireland							4,617	16	8			
Other Charges							213,815	-	-			
										621,559	15	11
Lottery Prizes, Discounts, Receiving Charges, and Expenses										2,308,398	7	6
Miscellaneous Civil Services out of Supply Grants:										809,571	12	6
Class 1. Public Works and Buildings							215,271	15	1			
" 2. Salaries of Public Departments							126,933	6	11			
" 3. Law and Justice							108,987	15	6			
" 4. Education, Science, and Art							102,003	19	2			
" 5. Colonial, Consular, and other Foreign Services							278,115	16	2			
" 6. Superannuations, Charities, &c.							280,126	14	8			
" 7. Miscellaneous, Special, and Temporary							420,116	1	7			
Payments out of Gross Revenue:										1,531,555	9	1
Charges of Collection and Management of Revenue							2,693,304	2	6			
Other Payments for National Objects (see Appendix I.)							535,559	16	1			
TOTAL CIVIL GOVERNMENT										3,228,863	18	7
										7,878,389	7	8
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 346,460 l. 16 s., out of Gross Revenue)										25,763,114	1	9
NAVY SERVICES										14,288,583	3	3
EAST INDIA COMPANY, for War Expenses in Egypt										1,000,000	-	-
VOTE OF CREDIT—Defence of the Kingdom										196,137	8	3
TOTAL MILITARY and NAVAL EXPENDITURE												
										41,247,834	13	3
TOTAL EXPENDITURE										71,383,064	4	9
Advances by Way of Loan:												
For Public Works and Improvements, &c., under various Acts							90,000	-	-			
Seamen's Wages, advanced out of Gross Revenues, Ireland							32,699	15	9			
Redemption of Funded Debt:										122,699	15	9
Sinking Fund applicable to Purchase of Stock							7,937,365	9	10			
£. 5 per Cents., 1797 and 1802, paid off							1,526,699	6	3			
Loan Debentures (Ireland), paid off							46	3	1			
										9,464,110	19	2
Redemption of Unfunded Debt:				£.	s.	d.						
Exchequer Bills—Supply, paid off in New Bills				9,675,000	-	-						
" " in Money				13,066,294	10	6						
							22,741,294	10	6			
In anticipation of Annual Duties, Loans, &c.							3,349,094	16	11			
Treasury Bills, Ireland							750,184	12	4			
										26,840,573	19	9
TOTAL applied to the REDUCTION of DEBT										36,304,684	18	11
BALANCES on 5th January 1806										10,769,577	13	-
										249,890	19	-
										11,019,468	12	-
										£.	118,829,917	11 5

(46 & 47 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1806 - - { In the British Exchequer - -	-	-	-	10,769,577	13	-			
- - { In the Irish Exchequer - -	-	-	-	249,890	19	-			
							11,019,468	12	-
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1807 :-									
Customs, Great Britain - - - - -	-	-	-	10,799,041	13	3			
Excise - ditto - - - - -	-	-	-	24,053,459	4	1			
Customs and Excise, Ireland, including Quit Rents and other Revenue of Crown Lands, and Taxes under the Management of Excise - -	-	-	-	3,481,502	7	6			
Stamps - - - - -	-	-	-	4,863,834	1	10			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain - - - - -	-	-	-	6,393,179	5	7			
Income and Property Tax, Great Britain - - - - -	-	-	-	6,159,087	9	8			
Post Office - - - - -	-	-	-	1,597,641	14	10			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	966	13	4			
Miscellaneous :									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	19,511	8	3			
Fees, &c. of Public Offices, carried to the Public Account - -	-	-	-	81,020	9	9			
" " Civil List - - - - -	-	-	-	28,412	-	2			
Droits of the Admiralty carried to the Public Account - - -	-	-	-	1,000,000	-	-			
" " Civil List - - - - -	-	-	-	190,000	-	-			
Conscience Money - - - - -	-	-	-	445	-	-			
Lottery, 1805, to complete 1,330,625 <i>l.</i> , per 45 Geo. 3, c. 74 - -	£.	s.	d.	532,187	10	-			
" 1806, in part of 1,501,312 <i>l.</i> 10 <i>s.</i> , per 46 Geo. 3, c. 148 - -	667,749	7	7						
				1,199,936	17	7			
Other Miscellaneous Income :				2,519,325	15	9			
Savings on Grants of Parliament, Over-Issues, &c., repaid - - - - -	205,874	-	9						
Gain by Exchange on Remittances to Ireland - - - - -	119	16	7						
Gain on the Silver Coinage of Ireland - - - - -	0 073	14	9						
				216,067	12	1			
TOTAL GROSS INCOME - - - - -	-	-	-	2,735,393	7	10			
							60,084,105	17	11
OTHER RECEIPTS :									
Repayment of Advances :									
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - -	-	-	-	73,000	-	-			
Seamen's Wages, advanced out of Gross Revenues, Ireland - -	-	-	-	35,965	10	9			
Public Works and Improvements, &c., under various Acts - -	-	-	-	33,006	10	7			
							141,972	1	4
Raised by Creation of Public Debt :									
Funded Debt :									
To complete 22,500,000 <i>l.</i> Loan, 1805, per 45 Geo. 3, c. 12 - -	-	-	-	469,891	18	7			
To complete 1,500,000 <i>l.</i> Loan, 1805 (for Ireland), per 45 Geo. 3, c. 40 - - - - -	-	-	-	50,000	-	-			
To complete 521,409 <i>l.</i> 6 <i>s.</i> 1 <i>d.</i> Loan, 1805, per 45 Geo. 3, c. 73 - -	-	-	-	66,056	15	-			
In part of 20,000,000 <i>l.</i> Loan, 1806, per 46 Geo. 3, c. 33 - -	-	-	-	19,525,000	-	-			
In England - - - - -	-	-	-	20,110,948	13	7			
In Ireland, in full of amount, per 46 Geo. 3, c. 47 - - -	-	-	-	1,846,153	17	-			
				21,957,102	10	7			
Unfunded Debt :									
By Issue of Exchequer Bills :	£.	s.	d.						
Supply, for Exchange - - - - -	14,568,400	-	-						
" for other Public Services - - - - -	13,577,100	-	-						
				28,145,500	-	-			
In anticipation of Annual Duties - - - - -	-	-	-	2,750,000	-	-			
				30,895,500	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				53,852,602	10	7
							£.	124,098,149	1 10

into and Issues from the Exchequer, &c., in the Year ended 5th January 1807. (46 & 47 Geo. III.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT :				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 3,365,769 <i>l.</i> 2 <i>s.</i> 4 <i>d.</i> , Dividends of Sinking Fund				-	-	-	-	-	-	19,284,880	7	4	
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	1,975,895	2	2	
Management of Funded Debt				-	-	-	-	-	-	298,013	13	4	
Interest of Exchequer Bills, Supply				-	-	-	1,110,216	11	10				
" " In anticipation of Annual Duties, Loans, &c.				-	-	-	117,944	18	2				
Discount on Prompt Payment and Receiving Charges of Loans				-	-	-	-	-	-	1,228,161	10	-	
				-	-	-	-	-	-	455,704	-	11	
TOTAL INTEREST, &c. OF PUBLIC DEBT				-	-	-	-	-	-	23,242,654	13	9	
CIVIL GOVERNMENT :				£.	s.	d.							
Civil List, 1st Class. His Majesty's Privy Purse				60,000	-	-							
" " Annuities to the Queen and Royal Family				162,500	-	-	222,500	-	-				
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.							33,180	-	11				
" 3rd Class. British Ministers Abroad							103,160	12	-				
" 4th Class. His Majesty's Tradesmen's Bills							280,602	11	5				
" 5th Class. Salaries of His Majesty's Household							103,629	-	-				
" 6th Class. Pensions and Annuities							133,317	18	1				
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue							55,936	14	-				
" 8th Class. Salaries of Commissioners of the Treasury							13,460	18	-				
" Contingent and occasional Payments (<i>see Note, p. 147, Part I.</i>)							384,726	12	5				
In England							1,330,514	6	10				
,, Ireland, including Civil List Pensions 86,077 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i>							209,766	-	9	1,540,280	7	7	
Annuities and Pensions granted by Parliament :													
To the Royal Family							215,000	-	-				
Other Annuities and Pensions							82,829	1	6				
Salaries and Allowances										297,829	1	6	
Courts of Justice										28,996	19	8	
										62,549	13	9	
Miscellaneous Payments out of the Consolidated Fund :													
Purchase of Legal Quays							82,960	2	-				
Union Compensations, Ireland							794	12	4				
To Trustees of Earl Nelson							114,364	7	8				
Other Charges							257,915	17	5				
										456,034	19	5	
Lottery Prizes, Discounts, Receiving Charges and Expenses										2,385,691	1	11	
										505,725	13	10	
Miscellaneous Civil Services out of Supply Grants :													
Class 1. Public Works and Buildings							241,716	17	8				
" 2. Salaries of Public Departments							136,622	3	11				
" 3. Law and Justice							110,641	14	4				
" 4. Education, Science, and Art							96,510	5	9				
" 5. Colonial, Consular, and other Foreign Services							203,214	6	5				
" 6. Superannuations, Charities, &c.							261,139	11	7				
" 7. Miscellaneous, Special, and Temporary							121,386	6	10	1,171,231	6	6	
Payments out of Gross Revenue :													
Charges of Collection and Management of Revenue							2,823,868	15	-				
Other Payments for National Objects (<i>see Appendix 1.</i>)							612,506	18	4	3,436,375	13	4	
TOTAL CIVIL GOVERNMENT													
										7,499,023	15	7	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 224,422 <i>l.</i> 3 <i>s.</i> 9 <i>d.</i> out of Gross Revenue)										24,805,832	19	7	
NAVY SERVICES (including 287,500 <i>l.</i> Trafalgar Prize Money)										16,313,127	17	10	
EAST INDIA COMPANY, for War Expenses										1,000,000	-	-	
VOTE OF CREDIT—Defence of the Kingdom										7,298	9	11	
TOTAL MILITARY and NAVAL EXPENDITURE													
										42,126,259	7	4	
TOTAL EXPENDITURE													
										72,867,937	16	8	
Advances by Way of Loan :													
For Public Works and Improvements, &c., under various Acts										49,131	12	9	
Seamen's Wages, advanced out of Gross Revenues, Ireland										35,157	8	6	
										84,289	1	3	
Redemption of Funded Debt :													
Sinking Fund applicable to Purchase of Stock							8,706,422	7	11				
£.5 per Cents., 1797 and 1802, paid off							979,256	13	9				
										9,687,679	1	8	
Redemption of Unfunded Debt :				£.	s.	d.							
Exchequer Bills—Supply, paid off in New Bills				14,276,200	-	-							
" " in Money				12,810,321	1	11	27,086,521	1	11				
In anticipation of Annual Duties, Loans, &c.							3,223,153	6	8				
Treasury Bills, Ireland							28,200	-	-	30,337,874	8	7	
TOTAL applied to the REDUCTION OF DEBT													
										40,025,553	10	3	
BALANCES ON 5th January 1807										10,369,817	6	5	
{ In the British Exchequer										750,551	7	3	
{ In the Irish Exchequer													
										11,120,368	13	8	
										£.	124,098,149	1	10

into and Issues from the Exchequer, &c., in the Year ended 5th January 1808. (47 & 48 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt (deducting 3,792,477 l. 13 s. 5 d., Dividends of Sinking Fund) - - - - -				-	-	-	-	-	-	19,572,775	7	8	
Annuities for Lives and Terms of Years, including Long Annuities - - - - -				-	-	-	-	-	-	1,952,620	11	8	
Management of Funded Debt - - - - -				-	-	-	-	-	-	302,529	8	7	
Interest of Exchequer Bills, Supply - - - - -				-	-	-	1,566,436	8	6				
" " In anticipation of Annual Duties, Loans, &c. - - - - -				-	-	-	80,268	3	11				
Discount on Prompt Payment and Receiving Charges of Loans - - - - -				-	-	-	-	-	-	1,646,704	12	5	
				-	-	-	-	-	-	274,985	18	1	
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				-	-	-	-	-	-	23,749,595	18	5	
CIVIL GOVERNMENT : £.													
Civil List, 1st Class. His Majesty's Privy Purse - - - - - 60,000													
" " Annuities to the Queen and Royal Family, 162,500				222,500	-	-							
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.				32,069	10	5							
" 3rd Class. British Ministers Abroad - - - - -				101,973	-	3							
" 4th Class. His Majesty's Tradesmen's Bills - - - - -				238,542	5	5							
" 5th Class. Salaries of His Majesty's Household - - - - -				103,372	17	7							
" 6th Class. Pensions and Annuities - - - - -				138,783	19	8							
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue - - - - -				55,527	8	7							
" 8th Class. Salaries of Commissioners of the Treasury - - - - -				13,822	-	-							
" Contingent and occasional Payments (see Note, p. 147, Part I.)				262,815	15	10							
In England - - - - -				1,169,406	17	9							
,, Ireland, including Civil List Pensions 82,743 l. 19 s. 7 d. - - -				220,875	3	11							
							1,390,282	1	8				
Annuities and Pensions granted by Parliament :													
To the Royal Family - - - - -				202,252	11	6							
Other Annuities and Pensions - - - - -				88,334	7	9							
							290,586	19	3				
Salaries and Allowances - - - - -				-	-	-	72,503	16	9				
Courts of Justice - - - - -				-	-	-	55,545	9	4				
Miscellaneous Payments out of the Consolidated Fund - - - - -				-	-	-	213,098	3	5				
							2,022,016	10	5				
Lottery Prizes, Discounts, Receiving Charges, and Expenses - - - - -				-	-	-	1,108,206	6	5				
Miscellaneous Civil Services out of Supply Grants :													
Class 1. Public Works and Buildings - - - - -				385,145	14	5							
" 2. Salaries, &c. of Public Departments - - - - -				207,457	11	8							
" 3. Law and Justice - - - - -				106,997	14	3							
" 4. Education, Science, and Art - - - - -				116,819	8	1							
" 5. Colonial, Consular, and other Foreign Services - - - - -				189,928	4	9							
" 6. Superannuations, Charities, &c. - - - - -				273,765	8	11							
" 7. Miscellaneous, Special, and Temporary - - - - -				87,492	12	10							
							1,367,606	14	11				
Payments out of Gross Revenue :													
Charges of Collection and Management of Revenue - - - - -				3,236,972	6	7							
Other Payments for National Objects (see Appendix 1.) - - - - -				762,726	11	5							
							3,999,698	18	-				
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-	-	-	-	8,497,528	9	9	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 271,237 l. 12 s. 1 d. out of Gross Revenue) - - - - -				-	-	-	24,041,588	14	6				
NAVY SERVICES - - - - -				-	-	-	16,896,661	9	3				
VOTE of CREDIT—Defence of the Kingdom - - - - -				-	-	-	83,497	4	6				
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -				-	-	-	-	-	-	41,021,747	8	3	
TOTAL EXPENDITURE - - - - -				-	-	-	-	-	-	73,268,871	16	5	
Advances by Way of Loan :													
For Public Works and Improvements, &c., under various Acts - - - - -				-	-	-	152,880	14	-				
Seamen's Wages, advanced out of Gross Revenues, Ireland - - - - -				-	-	-	27,925	12	2				
										180,806	6	2	
Redemption of Funded Debt :													
Sinking Fund applicable to Purchase of Stock - - - - -				9,899,864	16	9							
£. 5 per Cents., 1797 and 1802, paid off - - - - -				336,088	16	6							
							10,235,953	13	3				
Redemption of Unfunded Debt :				£.	s.	d.							
Exchequer Bills—Supply, paid off in New Bills - 12,986,300 - - - - -				12,986,300	-	-							
" " in Money - 13,932,700 - - - - -				13,932,700	-	-							
				26,919,000	-	-							
In anticipation of Annual Duties, Loans, &c. :													
In New Bills - - - - -				274,000	-	-							
In Money - - - - -				2,423,218	15	10							
				2,697,218	15	10							
							29,616,218	15	10				
TOTAL applied to the REDUCTION of DEBT - - - - -				-	-	-	-	-	-	39,852,172	9	1	
BALANCES on 5th January 1808 - - - - -				{ In the British Exchequer - - - - -	-	-	12,895,138	13	6				
				{ In the Irish Exchequer - - - - -	-	-	275,183	10	2				
										13,170,322	3	8	
										£.	126,472,172	15	4

48 & 49 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1808 - - - { In the British Exchequer - - -	-	-	-	12,895,138	13	6			
{ In the Irish Exchequer - - -	-	-	-	275,183	10	2			
							13,170,322	3	8
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1809:									
Customs - - - - -	-	-	-	12,606,782	17	-			
Excise, including Quit Rents and other Revenue of Crown Lands and Taxes in Ireland, under the management of Excise - - - -	-	-	-	27,627,895	12	10			
Stamps - - - - -	-	-	-	5,364,807	4	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c. Great Britain - - - - -	-	-	-	7,619,633	10	4			
Income and Property Tax, Great Britain - - - - -	-	-	-	11,403,301	1	8			
Post Office - - - - -	-	-	-	1,625,096	8	7			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	24,202	18	4			
Miscellaneous :									
Small Branches of the Hereditary Revenue - - - - -	15,971	8	2						
Fees, &c., of Public Offices, carried to the Public Account - - -	85,097	8	1						
" " " Civil List - - - - -	23,685	8	8						
Conscience Money - - - - -	226	7	-						
Militia Fines, per 42 Geo. 3, c. 90, s. 166, and 47 Geo. 3, c. 71, s. 19	14,874	13	4						
Lottery 1807, to complete 1,196,000 <i>l.</i> , per 47 Geo. 3, £. s. d.									
Sess. 1, c. 9 - - - - -	742,500	-	-						
" 1808, in part of 1,039,583 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per 48 Geo. 3, c. 139 - - - -	351,539	17	2						
				1,094,039	17	2			
Other Miscellaneous Income :				1,233,895	2	5			
Savings on Grants of Parliament and Over-Issues, £. s. d.									
&c., repaid - - - - -	153,787	7	-						
Unclaimed Dividends received, per 48 Geo. 3, c. 4 500,000 - -									
Gain by Exchange on Remittances to Ireland - - - - -	2,932	12	11						
Gain on the Silver Coinage of Ireland - - - - -	11,582	16	-						
				668,302	15	11			
TOTAL GROSS INCOME - - - - -				1,902,197	18	4			
							68,173,917	11	10
OTHER RECEIPTS :									
Repayment of Advances :									
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 -				58,907	6	6			
Seamen's Wages, advanced out of Gross Revenues, Ireland - -				36,930	14	-			
Public Works and Improvements, &c., under various Acts - -				42,740	9	6			
							138,578	10	-
Raised by Creation of Public Debt :									
Funded Debt :									
To complete 14,200,000 <i>l.</i> Loan, 1807, per 47 Geo. 3, Sess. 1, c. 28. - - - - -				600,000	-	-			
To complete 1,500,000 <i>l.</i> Loan, 1807, for Ireland, per 47 Geo. 3, Sess. 1, c. 46 - - - - -				50,000	-	-			
In part of 10,500,000 <i>l.</i> Loan, 1808, per 48 Geo. 3, c. 76 - -				9,575,000	-	-			
Exchequer Bills, funded per 48 Geo. 3, c. 38 - - - - -				4,000,000	-	-			
In England - - - - -				14,225,000	-	-			
In Ireland, in full of amount per 48 Geo. 3, c. 83 - - -				692,307	13	11			
By Loan from the Bank of Ireland, per 48 Geo. 3, c. 103 - -				1,153,846	3	-			
							16,071,153	16	11
Unfunded Debt :									
By Issue of Exchequer Bills : £. s. d.									
Supply—For Exchange - - - - -	16,040,400	-	-						
For other Public Services - - - - -	26,070,900	-	-						
				42,111,300	-	-			
In anticipation of Annual Duties :									
For Exchange - - - - -	268,000	-	-						
For other Public Services - - - - -	2,732,000	-	-						
Treasury Bills, Ireland - - - - -				3,000,000	-	-			
				500,000	-	-			
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT - - -				45,611,300	-	-			
							61,682,453	16	11
							£. 143,165,272	2	5

into and Issues from the Exchequer, &c., in the Year ended 5th January 1809. (48 & 49 Geo. III.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :										
Interest of Funded Debt (including 4,293,215 <i>l.</i> 3 <i>s.</i> 3 <i>d.</i> , Dividends of Sinking Fund) -		-	-	-	-	-	-	19,837,463	10	10
Annuities for Lives and Terms of Years, including Long Annuities -		-	-	-	-	-	-	1,624,728	19	3
Management of Funded Debt -		-	-	-	-	-	-	210,019	6	10
Interest of Exchequer Bills :										
Supply -		-	-	-	1,184,369	17	5			
In anticipation of Annual Duties, Loans, &c. -		-	-	-	59,581	15	9			
Discount of prompt Payment, and Receiving Charges of Loans -		-	-	-	-	-	-	1,243,951	13	2
		-	-	-	-	-	-	162,767	10	2
TOTAL INTEREST, &c., of PUBLIC DEBT -		-	-	-	-	-	-	23,078,931	-	3
CIVIL GOVERNMENT :										
Civil List, 1st Class. His Majesty's Privy Purse -		£. 60,000								
" " Annuities to the Queen and Royal Family 162,500					222,500	-	-			
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -					33,159	14	5			
" 3rd Class. British Ministers Abroad -					81,269	19	4			
" 4th Class. His Majesty's Tradesmen's Bills -					219,209	15	6			
" 5th Class. Salaries of His Majesty's Household -					105,938	1	5			
" 6th Class. Pensions and Annuities -					145,909	6	8			
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue -					56,606	4	2			
" 8th Class. Salaries of Commissioners of the Treasury -					13,822	-	-			
Contingent and occasional Payments (<i>see</i> Note, p. 147, Part I.) -					255,776	19	11			
In England -					1,134,192	1	5			
Ireland, including Civil List Pensions 81,271 <i>l.</i> 16 <i>s.</i> 10 <i>d.</i> -					214,454	12	7	1,348,646	14	-
Annuities and Pensions granted by Parliament :										
To the Royal Family -					206,000	-	-			
Other Annuities and Pensions -					93,911	8	10			
								299,911	8	10
Salaries and Allowances -								70,451	15	3
Courts of Justice -								62,178	13	3
Miscellaneous Payments out of Consolidated Fund -								229,275	15	5
								2,010,464	6	9
Lottery Prizes, Discounts, Receiving Charges, and Expenses -								504,177	3	3
Miscellaneous Civil Services out of Supply Grants :										
Class 1. Public Works and Buildings -					314,431	1	8			
" 2. Salaries, &c., of Public Departments -					185,699	8	7			
" 3. Law and Justice -					116,927	14	1			
" 4. Education, Science, and Art -					114,899	11	-			
" 5. Colonial, Consular, and other Foreign Services -					237,260	10	2			
" 6. Superannuations, Charities, &c. -					317,461	4	3			
" 7. Miscellaneous, Special and Temporary -					68,255	4	10	1,354,934	14	7
Payments out of Gross Revenue :										
Charges of Collection and Management of Revenue -					3,538,137	16	5			
Other Payments for National Objects (<i>see</i> Appendix I.) -					819,275	17	7	4,357,413	14	-
TOTAL CIVIL GOVERNMENT -					-	-	-	8,226,989	18	7
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 384,157<i>l.</i> -<i>s.</i> 10<i>d.</i> out of Gross Revenue) -								27,239,102	5	10
NAVY SERVICES -								17,585,049	8	5
East India Company, for War Expenditure -								1,500,000	-	-
VOTE of CREDIT, Defence of the Kingdom -								386,058	16	6
TOTAL MILITARY and NAVAL EXPENDITURE -								46,710,210	10	9
TOTAL EXPENDITURE -								78,016,131	9	7
Advances by way of Loan :										
For Public Works and Improvements, &c., under various Acts -								163,165	15	7
Seamen's Wages and Army Half-pay, advanced out of Gross Revenues, Ireland -								57,270	17	8
								220,436	13	3
Redemption of Funded Debt :										
Sinking Fund, applicable to purchase of Stock -					10,667,689	19	1			
£. 5 per Cents., 1797 and 1802, paid off -					153,696	18	9	10,821,386	17	10
Redemption of Unfunded Debt :										
Exchequer Bills—Supply, funded per 48 Geo. 3, c. 48 -					4,000,000	-	-			
" paid off in new Bills - £. 16,040,400 -										
" in Money - 15,292,000 -					31,332,400	-	-			
In anticipation of Annual Duties :										
In Bills for Exchange - 268,000 -										
In Money - 3,038,890 16 7					3,306,890	16	7			
Treasury Bills, Ireland -					369,230	15	5	39,008,521	12	-
Redemption of one-third part of the Duke of Grafton's Hereditary Pension of 6,870<i>l.</i>, per 46 Geo. 3, c. 79 -								49,133	11	8
TOTAL applied to the REDUCTION of DEBT -								49,879,042	1	6
BALANCES on 5th January 1809 -								13,446,932	14	8
{ In the British Exchequer -								1,602,729	3	5
{ In the Irish Exchequer -								15,049,661	18	1
								£. 143,165,272	2	5

(49 & 50 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1809	-	-	-	13,446,932	14	8				
{ In the British Exchequer	-	-	-	1,602,729	3	5				
{ In the Irish Exchequer	-	-	-				15,049,661	18	1	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1810:										
Customs	-	-	-	14,575,388	8	-				
Excise, including Quit Rents and other Revenue of Crown Lands and Taxes in Ireland, under the Management of Excise	-	-	-	24,749,577	5	11				
Stamps	-	-	-	5,994,509	-	9				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain	-	-	-	8,439,027	3	9				
Income and Property Tax, Great Britain	-	-	-	12,410,385	6	1				
Post Office	-	-	-	1,717,424	9	6				
Crown Lands, Great Britain (Net)	-	-	-	47,921	11	10				
Miscellaneous:										
Small Branches of the Hereditary Revenue	-	-	-	12,173	17	5				
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	132,733	14	6				
" " " Civil List	-	-	-	27,376	7	6				
Droits of the Crown	-	-	-	61,777	17	8				
Militia Fines, per 42 Geo. 3, c. 90, s. 166, and 47 Geo. 3, c. 71, s. 19	-	-	-	469	-	-				
Bequests to Sinking Fund, through National Debt Commissioners	-	-	-	11,623	13	-				
Lottery 1808, to complete 1,039,583 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per £. s. d.	-	-	-	688,043	9	6				
48 Geo. 3, c. 139	-	-	-							
" 1809, in part of 1,123,250 <i>l.</i> , per 49 Geo. 3, c. 94	-	-	-	155,000	-	-				
				843,043	9	6				
				1,089,197	19	7				
Other Miscellaneous Income:										
Savings on Grants of Parliament, Over-Issues, &c., repaid	-	-	-	143,736	15	10				
Gain by Exchange on Remittances to Ireland	-	-	-	2,619	17	8				
				146,356	13	6				
TOTAL GROSS INCOME	-	-	-				1,235,554	13	1	
OTHER RECEIPTS:										
Repayment of Advances:										
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	15,000	-	-				
Seamen's Wages and Army Half-pay, Ireland, advanced out of Gross Revenue	-	-	-	44,237	4	3				
Public Works and Improvements, &c., under various Acts	-	-	-	25,714	1	11				
							84,951	6	2	
Raised by Creation of Public Debt:										
Funded Debt:										
To complete 10,500,000 <i>l.</i> Loan, 1808, per 48 Geo. 3, c. 76	-	-	-	925,000	-	-				
In part of 14,600,000 <i>l.</i> Loan, 1809 (including 600,000 <i>l.</i> for Portugal), per 49 Geo. 3, c. 71	-	-	-	13,785,000	-	-				
Principal of Exchequer Bills, funded per 49 Geo. 3, c. 21	-	-	-	7,932,100	-	-				
In England	-	-	-	22,642,100	-	-				
In Ireland, in full of amount per 49 Geo. 3, c. 78	-	-	-	1,153,846	3	1				
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	23,795,946	3	1				
Unfunded Debt:										
By Issue of Exchequer Bills: £.										
Supply—For Exchange	-	-	-	15,269,000						
" For other Public Services	-	-	-	17,817,400						
				33,086,400	-	-				
In anticipation of Annual Duties	-	-	-	3,000,000	-	-				
Treasury Bills, Ireland	-	-	-	500,000	-	-				
				36,586,400	-	-				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				60,382,346	3	1	
							£.	144,686,747	6	3

into and Issues from the Exchequer, &c., in the Year ended 5th January 1810. (49 & 50 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, (deducting 4,769,019 l. 13 s. 5 d., Dividends of Sinking Fund) - - - - -				-	-	-	-	-	-	20,198,496	7	3
Annuities for Lives and Terms of Years, including Long Annuities, and 41,156 l. 9 s. 1 d. Life Annuities, out of Sinking Fund - - - - -				-	-	-	-	-	-	1,558,941	10	5
Management of Funded Debt - - - - -				-	-	-	-	-	-	223,937	-	4
Interest of Exchequer Bills :				-	-	-	-	-	-	-	-	-
Supply - - - - -				-	-	-	2,045,451	11	7	-	-	-
In anticipation of Annual Duties - - - - -				-	-	-	101,746	12	3	-	-	-
Discount on prompt Payment, and Receiving Charges of Loans - - -				-	-	-	-	-	-	2,147,198	3	10
				-	-	-	-	-	-	70,412	16	7
TOTAL INTEREST, &c., of PUBLIC DEBT - - -				-	-	-	-	-	-	24,198,985	18	5
CIVIL GOVERNMENT :												
Civil List, 1st Class. His Majesty's Privy Purse - - - £. 60,000				219,500	-	-	-	-	-	-	-	-
" " Annuities to the Queen and Royal Family 159,500				36,410	10	-	-	-	-	-	-	-
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.				28,844	8	3	-	-	-	-	-	-
" 3rd Class. British Ministers Abroad - - - - -				274,463	-	8	-	-	-	-	-	-
" 4th Class. His Majesty's Tradesmen's Bills - - - - -				93,586	-	-	-	-	-	-	-	-
" 5th Class. Salaries of His Majesty's Household - - - - -				127,521	1	-	-	-	-	-	-	-
" 6th Class. Pensions and Annuities - - - - -				46,286	5	10	-	-	-	-	-	-
" 7th Class. Fees and Salaries (including 2,000 l. out of Gross Revenue) - - - - -				8,161	12	6	-	-	-	-	-	-
" 8th Class. Salaries of Commissioners of the Treasury - - -				317,555	4	4	-	-	-	-	-	-
" Contingent and occasional Payment (see Note, p. 147, Part I.) - - - - -				1,152,328	2	7	-	-	-	-	-	-
" Ireland, including Civil List Pensions 80,954 l. 10 s. 10 d. -				216,723	17	7	-	-	-	1,369,052	-	2
Annuities and Pensions granted by Parliament :				-	-	-	-	-	-	-	-	-
To the Royal Family - - - - -				211,000	-	-	-	-	-	298,538	12	3
Other Annuities and Pensions - - - - -				87,538	12	3	-	-	-	68,796	9	2
Salaries and Allowances - - - - -				-	-	-	-	-	-	65,274	4	1
Courts of Justice - - - - -				-	-	-	-	-	-	240,297	17	4
Miscellaneous Payments out of the Consolidated Fund - - - - -				-	-	-	-	-	-	2,041,959	3	-
Lottery Prizes, Discounts, Receiving Charges, and Expenses - - -				-	-	-	-	-	-	606,572	17	8
Miscellaneous Civil Services out of Supply Grants :				-	-	-	-	-	-	-	-	-
Class 1. Public Works and Buildings - - - - -				214,362	11	9	-	-	-	1,622,249	9	9
" 2. Salaries, &c., of Public Departments - - - - -				201,000	7	1	-	-	-	-	-	-
" 3. Law and Justice - - - - -				100,224	3	2	-	-	-	-	-	-
" 4. Education, Science, and Art - - - - -				107,005	12	5	-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services - - - - -				286,690	6	1	-	-	-	-	-	-
" 6. Superannuations, Charities, &c. - - - - -				372,587	18	5	-	-	-	-	-	-
" 7. Miscellaneous, Special and Temporary - - - - -				340,378	10	10	-	-	-	-	-	-
Payments out of Gross Revenue :				-	-	-	-	-	-	-	-	-
Charges of Collection and Management of Revenue - - - - -				3,644,959	11	7	-	-	-	4,540,229	13	9
Other Payments for National Objects (see Appendix 1) - - - - -				895,270	2	2	-	-	-	-	-	-
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-	-	-	-	8,811,011	4	2
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 246,808 l. - s. 9 d. out of Gross Revenue) - - - - -				-	-	-	-	-	-	28,942,847	18	6
NAVY SERVICES - - - - -				-	-	-	-	-	-	19,372,060	14	9
VOTE OF CREDIT :—Defence of the Kingdom - - - - -				-	-	-	-	-	-	205,322	13	1
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -				-	-	-	-	-	-	48,520,231	6	4
TOTAL EXPENDITURE - - - - -				-	-	-	-	-	-	81,530,228	8	11
Advances by way of Loan :												
For Public Works and Improvements, &c., under various Acts - - -				-	-	-	302,169	6	3	-	-	-
Seamen's Wages and Army Half-pay, out of Gross Revenues, Ireland -				-	-	-	50,227	19	8	-	-	-
Redemption of Funded Debt :				-	-	-	-	-	-	352,397	5	11
Sinking Fund, applicable to purchase of Stock - - - - -				11,416,212	14	7	-	-	-	-	-	-
£. 5 per Cents., 1797 and 1802, paid off - - - - -				60,866	17	3	-	-	-	-	-	-
Redemption of Unfunded Debt :				-	-	-	-	-	-	11,477,079	11	10
Exchequer Bills—Supply, funded per 49 Geo. 3, c. 21 - - - - -				7,932,100	-	-	-	-	-	-	-	-
" paid off in New Bills - £. 15,269,000 - - - - -				-	-	-	-	-	-	-	-	-
" " in Money - - - - -				9,436,200	-	-	-	-	-	-	-	-
In anticipation of Annual Duties - - - - -				24,705,200	-	-	-	-	-	-	-	-
Treasury Bills, Ireland - - - - -				3,567,000	-	-	-	-	-	-	-	-
				500,000	-	-	-	-	-	36,704,300	-	-
Redemption of second one-third part of the Duke of Richmond's Hereditary Pension of 19,000 l., per 39 & 40 Geo. 3, c. 43 - - - - -				-	-	-	-	-	-	146,194	14	-
TOTAL applied to the REDUCTION of DEBT - - - - -				-	-	-	-	-	-	48,327,574	5	10
BALANCES on 5th January 1810 - { In the British Exchequer - - - - -				-	-	-	13,215,788	1	10	-	-	-
				-	-	-	1,260,759	3	9	-	-	-
				-	-	-	-	-	-	14,476,547	5	7
				-	-	-	-	-	-	£. 144,686,747	6	3

(50 & 51 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1810 - - { In the British Exchequer - -	-	-	-	13,215,788	1	10			
{ In the Irish Exchequer - -	-	-	-	1,260,759	3	9			
							14,476,547	5	7
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1811:									
Customs - - - - -	-	-	-	14,395,600	3	1			
Excise, including Quit Rents and other Revenue of Crown Lands and Taxes in Ireland, under the Management of Excise - - -	-	-	-	27,441,399	10	8			
Stamps - - - - -	-	-	-	6,182,247	7	1			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain - - - - -	-	-	-	7,741,172	7	1			
Income and Property Tax, Great Britain - - - - -	-	-	-	13,492,337	19	10			
Post Office - - - - -	-	-	-	1,865,894	3	8			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	77,892	18	10			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	11,899	6	9			
Fees, &c., of Public Offices, carried to the Public Account - -	-	-	-	165,464	11	3			
" " " Civil List - - - - -	-	-	-	24,851	8	11			
Droits of the Admiralty - - - - -	-	-	-	280,000	-	-			
Militia Fines, per 42 Geo. 3, c. 99, s. 166, and 47 Geo. 3, c. 71, s. 19	-	-	-	28,106	10	-			
Conscience Money - - - - -	-	-	-	3,676	-	-			
Lottery 1809, to complete 1,123,250 £., per 49 Geo. 3, c. 94 - - - - -	-	-	-	968,250	-	-			
" 1810, in part of 912,750 £., per 50 Geo. 3, c. 94 - - - - -	-	-	-	105,000	-	-			
				1,073,250	-	-			
Other Miscellaneous Income:				1,587,247	16	11			
Savings of Grants of Parliament, Over-Issues, &c., repaid - - - - -	-	-	-	96,336	-	3			
Premium and Interest of Exchequer Bills sold for the Public - - - - -	-	-	-	27,804	10	1			
For Interest, &c., of the Portuguese Loan - - - - -	-	-	-	57,170	3	-			
Surplus Civil List, Scotland, carried to Civil List - - - - -	-	-	-	30,000	-	-			
Gain by Exchange on Remittances to Ireland - - - - -	-	-	-	3,128	7	7			
Gain on the Silver Coinage of Ireland - - - - -	-	-	-	76	14	4			
				214,515	15	3			
TOTAL GROSS INCOME - - - - -	-	-	-	1,801,763	12	2			
							72,998,308	2	5
OTHER RECEIPTS:									
Repayment of Advances:									
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 - - - - -	-	-	-	85,000	-	-			
Seamen's Wages and Army Half-pay, advanced out of Gross Revenues, Ireland - - - - -	-	-	-	46,903	4	10			
Public Works and Improvements, &c., under various Acts - -	-	-	-	44,122	11	5			
							176,025	16	3
Raised by Creation of Public Debt:									
Funded Debt:									
To complete 14,600,000 £. Loan, 1809, per 49 Geo. 3, c. 71 - -	-	-	-	815,000	-	-			
In part of 12,000,000 £. Loan, 1810, per 50 Geo. 3, c. 45 - -	-	-	-	11,175,000	-	-			
In part of 1,400,000 £. Loan for Ireland, 1810, per 50 Geo. 3, c. 68 - - - - -	-	-	-	1,300,000	-	-			
Exchequer Bills, funded per 50 Geo. 3, c. 23 - - - - -	-	-	-	8,311,000	-	-			
In England - - - - -	-	-	-	21,601,000	-	-			
By Loan Debentures in Ireland - - - - -	-	-	-	5,721	4	7			
				21,606,721	4	7			
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply—For Exchange - - - - -	-	-	-	17,672,300	-	-			
For other Public Services - - - - -	-	-	-	17,047,400	-	-			
				34,719,700	-	-			
In anticipation of Annual Duties - - - - -	-	-	-	3,000,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - -	-	-	-	37,719,700	-	-			
							59,326,421	4	7
							£. 146,977,302	8	10

into and Issues from the Exchequer, &c., in the Year ended 5th January 1811. (50 & 51 Geo. III.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT:										
Interest of Funded Debt (deducting 5,319,565 l. 18 s. 9 d., Dividends f		-	-	-	-	-	-	20,670,789	13	8
Sinking Fund)		-	-	-	-	-	-			
Annuities for Lives and Terms of Years, including Long Annuities,		-	-	-	-	-	-	1,662,012	13	10
and 76,875 l. 9 s. Life Annuities, out of Sinking Fund		-	-	-	-	-	-	227,056	19	4
Management of Funded Debt		-	-	-	-	-	-			
Interest of Exchequer Bills:										
Supply		-	-	-	1,741,651	18	5			
In anticipation of Annual Duties		-	-	-	63,906	1	-	1,805,557	19	5
Discount on prompt Payment and Receiving Charges of Loans		-	-	-	-	-	-	64,803	19	11
TOTAL INTEREST, &c. of PUBLIC DEBT		-	-	-	-	-	-	24,430,221	6	2
CIVIL GOVERNMENT:										
Civil List, 1st Class. His Majesty's Privy Purse	£.	s.	d.	60,000	-	-	-			
" " Annuities to the Queen and										
" " Royal Family				158,500	-	-	-			
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.					218,500	-	-			
" 3rd Class. British Ministers Abroad					32,270	-	-			
" 4th Class. His Majesty's Tradesmen's Bills					95,403	10	4			
" 5th Class. Salaries of His Majesty's Household					255,091	4	10			
" 6th Class. Pensions and Annuities					110,472	17	4			
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross					183,921	1	3			
Revenue					74,117	8	2			
" 8th Class. Salaries of Commissioners of the Treasury					36,410	6	2			
" Contingent and Occasional Payments (see Note, p. 147,										
Part I.)					206,748	5	5			
In England					1,212,934	13	6			
" Ireland, including Civil List Pensions, 78,497 l. 2 s. 10 d.					214,948	6	9	1,427,883	-	3
Annuities and Pensions granted by Parliament:										
To the Royal Family					216,330	9	2			
Other Annuities and Pensions					82,767	6	1			
Salaries and Allowances								299,097	15	3
Courts of Justice								65,479	19	4
Miscellaneous Payments out of the Consolidated Fund								72,974	12	3
								239,154	9	5
								2,104,589	16	6
Lottery Prizes, Discounts, Receiving Charges, and Expenses								606,484	12	7
Miscellaneous Civil Services out of Supply Grants:										
Class 1. Public Works and Buildings					262,705	13	5			
" 2. Salaries, &c., of Public Departments					174,702	5	9			
" 3. Law and Justice					108,483	8	4			
" 4. Education, Science, and Art					141,305	9	9			
" 5. Colonial, Consular, and other Foreign Services					246,191	5	4			
" 6. Superannuations, Charities, &c.					420,500	3	6			
" 7. Miscellaneous, Special and Temporary					154,250	6	8			
Payments out of Gross Revenue:								1,508,138	12	9
Charges of Collection and Management of Revenue					3,857,445	17	9			
Other Payments for National Objects (see Appendix 1)					900,777	18	1	4,758,223	15	10
TOTAL CIVIL GOVERNMENT										
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including								8,977,436	17	8
289,018 l. 1 s. 11 d. out of Gross Revenue)										
NAVY SERVICES								28,029,932	11	9
VOTE OF CREDIT:—Defence of the Kingdom								20,021,512	3	6
TOTAL MILITARY and NAVAL EXPENDITURE								156,742	12	-
TOTAL EXPENDITURE								48,208,187	7	3
								81,615,845	11	1
Advances by way of Loan:										
For Public Works and Improvements, &c., under various Acts								191,484	4	7
To East India Company, in part of 1,500,000 l. in Exchequer Bills,										
per 50 Geo. 3, c. 114								1,000,000	-	-
For Seamen's Wages and Army Half-pay, out of Gross Revenues, Ireland								54,995	4	2
Redemption of Funded Debt:										
Sinking Fund, applicable to purchase of Stock					12,187,166	-	8			
£. 5 per Cents., 1797 and 1802, paid off					18,776	3	3	12,205,942	3	11
Redemption of Unfunded Debt:										
Exchequer Bills—Supply, funded per 50 Geo. 3, c. 22					8,311,000	-	-			
" paid off in New Bills					£. 17,672,300	-	-			
" " in Money					9,924,600	-	-			
In anticipation of Annual Duties					27,596,900	-	-			
Treasury Bills, Ireland					2,804,000	-	-			
					500,000	-	-	39,211,900	-	-
TOTAL applied to the REDUCTION of DEBT										
BALANCES on 5th January 1811								51,417,842	3	11
{ In the British Exchequer								12,456,245	5	9
{ In the Irish Exchequer								240,889	19	4
								12,697,135	5	1
								£. 146,977,302	8	10

(51 & 52 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1811 - - { In the British Exchequer - - -	-	-	-	12,456,245	5	9				
- - { In the Irish Exchequer - - -	-	-	-	240,889	19	4				
							12,697,135	5	1	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1812:—										
Customs - - - - -	-	-	-	13,025,502	15	10				
Excise, including Quit Rents and the Revenue of Crown Lands and Taxes in Ireland, under the management of Excise - - -	-	-	-	27,857,448	12	10				
Stamps - - - - -	-	-	-	5,983,162	8	11				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain - - - - -	-	-	-	7,389,118	14	9				
Income and Property Tax (Great Britain) - - - - -	-	-	-	13,210,928	7	2				
Post Office - - - - -	-	-	-	1,886,989	19	6				
Crown Lands, Great Britain (Net) - - - - -	-	-	-	33,142	17	9				
Miscellaneous :										
Small Branches of the Hereditary Revenue - - - - -	11,577	1	4							
Fees, &c., of Public Offices, carried to the Public Account - - -	101,427	16	2							
" " " Civil List - - - - -	28,405	18	1							
Militia Fines - - - - -	25,503	12	2							
Conscience Money - - - - -	881	8	1							
From Bank of Ireland, for Compensations on Transfer of Suitors' Money - - - - -	2,067	13	10							
	£.									
Lottery, 1810, to complete 912,750 £., per 50 Geo. 3, c. 94, 807,750										
" in part of 949,500 £., per 51 Geo. 3, c. 113, 120,000				927,750	-	-				
Other Miscellaneous Income :	1,097,613	9	8							
Savings of Grants of Parliament, Over-Issues, &c., £. s. d.										
repaid - - - - -	471,034	19	11							
Premium and Interest of Exchequer Bills sold for the Public - - - - -	24,091	-	6							
For Interest, &c. of the Portuguese Loan - - - - -	57,170	3	-							
Gain by Exchange on Remittances to Ireland - - - - -	3,730	3	9							
	556,026	7	2							
				1,653,639	16	10				
TOTAL GROSS INCOME - - - - -	-	-	-				71,039,933	13	7	
OTHER RECEIPTS :										
Repayment of Advances :										
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 -	-	-	-	31,000	-	-				
Seamen's Wages and Army Half-pay, advanced out of Gross Revenues, Ireland - - - - -	-	-	-	51,283	9	-				
Public Works and Improvements, &c., under various Acts - - -	-	-	-	35,180	4	9				
							117,463	13	9	
Raised by Creation of Public Debt :										
Funded Debt :										
To complete 12,000,000 £. Loan, 1810, per 50 Geo. 3, c. 45 -	-	-	-	825,000	-	-				
To complete 1,400,000 £. Loan for Ireland, 1810, per 50 Geo. 3, c. 68 - - - - -	-	-	-	100,000	-	-				
In full of 4,981,300 £. Loan, 1811, per 51 Geo. 3, c. 26 - - -	-	-	-	4,981,300	-	-				
In part of 12,000,000 £. Loan, 1811, per 51 Geo. 3, c. 49 - -	-	-	-	10,825,000	-	-				
Exchequer Bills funded, per 51 Geo. 3, c. 16 - - - - -	-	-	-	7,018,700	-	-				
In England - - - - -	-	-	-	23,750,000	-	-				
In full of Loan, per 51 Geo. 3, c. 22, raised in Ireland - - -	-	-	-	2,307,692	6	1				
By Loan Debentures in Ireland, per 45 Geo. 3, c. 43 - - -	-	-	-	923	1	6				
TOTAL raised by CREATION of FUNDED DEBT - - - - -	-	-	-	26,058,615	7	7				
Unfunded Debt :										
By Issue of Exchequer Bills :										
Supply, for Exchange - - - - - £.										
" for other Public Services, including 1,338,000 £. for Commercial Credit -	17,721,200									
				38,223,300	-	-				
In anticipation of Annual Duties - - - - -				3,000,000	-	-				
Treasury Bills, Ireland - - - - -				1,322,461	10	9				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - -	-	-	-	42,545,761	10	9				
							68,604,376	18	4	
							£.	152,458,909	10	9

into and Issues from the Exchequer, &c., in the Year ended 5th January 1812. (51 & 52 Geo. III.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 5,885,560 l. 10 s. 8 d. Dividends of Sinking Fund - - - - -				-	-	-	-	-	-	21,274,805	16	8
Annuities for Lives and Terms of Years, including Long Annuities, and 95,378 l. 6 s. 7 d. Life Annuities, out of Sinking Fund - - - - -				-	-	-	-	-	-	1,600,809	7	6
Management of Funded Debt - - - - -				-	-	-	-	-	-	227,075	5	8
Interest of Exchequer Bills:												
Supply - - - - -				-	-	-	1,311,407	-	5			
In anticipation of Annual Duties - - - - -				-	-	-	56,485	1	-			
Discount on Prompt Payment and Receiving Charges of Loans - - - - -				-	-	-	-	-	-	1,367,892	1	5
				-	-	-	-	-	-	107,729	2	6
TOTAL INTEREST, &c., of PUBLIC DEBT - - - - -				-	-	-	-	-	-	24,578,311	13	9
CIVIL GOVERNMENT:				£.								
Civil List, 1st Class. His Majesty's Privy Purse - - - - -				60,000								
" " Annuities to the Queen and Royal Family - - - - -				149,500								
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -				209,500	-	-						
" 3rd Class. British Ministers Abroad - - - - -				32,955	-	-						
" 4th Class. His Majesty's Tradesmen's Bills - - - - -				64,972	8	11						
" 5th Class. Salaries of His Majesty's Household - - - - -				257,035	11	4						
" 6th Class. Pensions and Annuities - - - - -				95,490	13	9						
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue - - - - -				160,923	17	3						
" 8th Class. Salaries of Commissioners of the Treasury - - - - -				56,412	18	5						
" Contingent and occasional Payments (see Note, p. 147, Part I.) - - - - -				12,022	-	-						
				294,398	2	11						
In England - - - - -				1,183,710	12	7						
" Ireland, including Civil List Pensions, 81,084 l. 19 s. 2 d. - - - - -				211,807	1	3						
Annuities and Pensions granted by Parliament:							1,395,517	13	10			
To the Royal Family - - - - -				210,000	-	-						
Other Annuities and Pensions - - - - -				90,375	17	2						
Salaries and Allowances - - - - -				-	-	-	300,375	17	2			
Courts of Justice - - - - -				-	-	-	69,037	12	5			
Miscellaneous Payments out of the Consolidated Fund:							74,350	10	-			
Purchase of Prisage and Butlerage of Wines (Ireland), per 41 Geo. 3, c. 90 - - - - -				199,384	12	4						
Other Charges - - - - -				208,924	8	2						
							408,309	-	6			
Lottery Prizes, 600,060 l.; Discounts and Receiving Charges, 5,613 l. 12 s. - - - - -				-	-	-	2,247,590	13	11			
Miscellaneous Civil Services out of Supply Grants:							605,673	12	-			
Class 1. Public Works and Buildings - - - - -				240,458	8	3						
" 2. Salaries, &c. of Public Departments - - - - -				216,942	3	7						
" 3. Law and Justice - - - - -				160,578	10	2						
" 4. Education, Science, and Art - - - - -				194,640	12	-						
" 5. Colonial, Consular, and other Foreign Services - - - - -				225,134	12	5						
" 6. Superannuations, Charities, &c. - - - - -				540,484	19	5						
" 7. Miscellaneous, Special, and Temporary - - - - -				61,929	15	6						
Payments out of Gross Revenue:							1,640,169	1	4			
Charges of Collection and Management of Revenue - - - - -				3,948,415	7	4						
Other Payments for National Objects (see Appendix 1) - - - - -				669,397	15	4						
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-	4,617,813	2	8			
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 257,798 l. 1 s. 1 d. out of Gross Revenue) - - - - -				-	-	-	33,810,362	5	7			
NAVY SERVICES - - - - -				-	-	-	19,623,042	14	10			
VOTE OF CREDIT—Defence of the Kingdom - - - - -				-	-	-	159,293	13	9			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -				-	-	-				53,592,698	14	2
TOTAL EXPENDITURE - - - - -				-	-	-	-	-	-	87,282,256	17	10
Advances by way of Loan:												
For Public Works and Improvements, &c., under various Acts - - - - -				-	-	-	166,099	7	11			
East India Company, to complete 1,500,000 l. in Exchequer Bills, per 50 Geo. 3, c. 114 - - - - -				-	-	-	500,000	-	-			
Seamen's Wages and Army Half-pay, out of Gross Revenues, Ireland - - - - -				-	-	-	64,432	5	2			
Commercial Credit, per 51 Geo. 3, c. 15 - - - - -				-	-	-	1,398,000	-	-			
Redemption of Funded Debt:										2,068,531	13	1
Sinking Fund applicable to Purchase of Stock - - - - -				-	-	-	13,106,487	19	-			
£. 5 per Cents., 1797 and 1802, paid off - - - - -				-	-	-	113,416	13	11			
Redemption of Unfunded Debt:												
Exchequer Bills—Funded, per 51 Geo. 3, c. 16 - - - - -				7,018,700	-	-	13,219,904	12	11			
Supply, paid off in New Bills - - - - -				£. 17,721,200								
" " in Money - - - - -				9,254,100								
In anticipation of Annual Duties - - - - -				26,975,300	-	-						
Treasury Bills, Ireland - - - - -				2,757,000	-	-						
				46	3	1	36,751,046	3	1			
TOTAL applied to the REDUCTION of DEBT - - - - -				-	-	-				49,970,950	16	-
BALANCES on 5th January 1812 - {In the British Exchequer - - - - -				-	-	-	12,409,262	7	6			
{In the Irish Exchequer - - - - -				-	-	-	727,907	16	4			
				-	-	-				13,137,170	3	10
				-	-	-	£.			152,458,909	10	9

(52 & 53 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Recei

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1812	-	-	-	12,409,262	7	6			
- { In the British Exchequer	-	-	-	727,907	16	4			
- { In the Irish Exchequer	-	-	-				13,137,170	3	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Draw-backs, Repayments, &c., and Balances and Bills outstanding on 5th January 1813:—									
Customs	-	-	-	13,956,537	-	1			
Excise, including Quit Rents and other Revenue of the Crown Lands and Taxes in Ireland, under the management of Excise	-	-	-	25,883,958	16	10			
Stamps	-	-	-	5,990,510	14	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain	-	-	-	7,504,598	1	6			
Income and Property Tax, Great Britain	-	-	-	13,065,195	11	5			
Post Office	-	-	-	1,967,749	18	8			
Crown Lands, Great Britain (Net)	-	-	-	15,492	4	6			
Miscellaneous:									
Small Branches of the Hereditary Revenue	-	-	-	20,515	15	5			
Fees, &c. of Public Offices, carried to the Public Account	-	-	-	112,922	7	9			
Civil List	-	-	-	27,717	14	4			
Droits of the Admiralty, carried to Civil List	-	-	-	234,000	-	-			
Militia Fines	-	-	-	7,706	10	-			
Conscience Money	-	-	-	79	8	-			
From Bank of Ireland, for Compensations on transfer of Sniters' Money	-	-	-	2,067	13	10			
Lottery, 1811, to complete 949,500 £., per 51 Geo. 3, c. 113	-	-	-	829,500	-	-			
„ 1812, in part of 967,250 £., per 52 Geo. 3, c. 125	-	-	-	120,000	-	-			
				949,500	-	-			
				1,354,509	9	4			
Other Miscellaneous Income:									
Savings of Grants of Parliament, Over-Issues, &c., repaid	490,676	3	6						
Surplus Civil List, Scotland, carried to the Civil List	21,000	-	-						
Premium and Interest of Exchequer Bills, sold for the Public	29,192	18	1						
For Interest, &c., of the Portuguese Loan	57,170	3	-						
				598,039	4	7			
TOTAL GROSS INCOME	-	-	-	1,952,548	13	11			70,336,591 1
OTHER RECEIPTS:									
Repayment of Advances:									
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	49,000	-	-			
Relief of Commercial Distress, per 51 Geo. 3, c. 15	-	-	-	910,470	-	9			
Public Works and Improvements, &c., under various Acts	-	-	-	46,783	12	10			
East India Company, in Repayment of Loan, per 50 Geo. 3, c. 114, set off per 52 Geo. 3, c. 10 (see per contra, for War Expenditure)	-	-	-	1,500,000	-	-			
Ditto, in further repayment, per 50 Geo. 3, c. 114	-	-	-	98,000	-	-			
Seamen's Wages and Army Half-Pay, advanced out of Gross Revenues, Ireland	-	-	-	63,416	4	5			2,667,669 18
Raised by Creation of Public Debt:									
Funded Debt:									
To complete 12,000,000 £. Loan, 1811, per 51 Geo. 3, c. 49	-	-	-	1,175,000	-	-			
In full of 6,789,625 £. Loan, 1812, per 52 Geo. 3, c. 24	-	-	-	6,789,625	-	-			
In part of 22,500,000 £. Loan, 1812, including 2,500,000 £. for the East India Company, per 52 Geo. 3, c. 85	-	-	-	21,525,030	-	-			
Exchequer Bills, funded, per 52 Geo. 3, c. 14	-	-	-	5,431,700	-	-			
In England	-	-	-	34,921,325	-	-			
In full of amount raised in Ireland, per 52 Geo. 3, c. 70	-	-	-	1,384,615	7	9			
By Loan Debentures, per 45 Geo. 3, c. 43	-	-	-	12,000	-	-			
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	36,317,940	7	9			
Unfunded Debt:									
By Issue of Exchequer Bills: *	£.	s.	d.						
Supply, for Exchange	21,074,400	-	-						
„ for other Public Services	19,393,700	-	-						
In anticipation of Annual Duties				40,468,100	-	-			
Treasury Bills, Ireland				5,311,000	-	-			
				1,601,656	8	2			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	47,380,756	8	2			83,698,696 15
							£.		169,840,127 19

(53 & 54 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1813	-	-	-	12,934,187	5	7			
{ In the British Exchequer - -	-	-	-						
{ In the Irish Exchequer - -	-	-	-	1,255,083	3	5			
							14,189,270	9	-
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Draw-backs, Repayments, &c., and Balances and Bills outstanding on 5th January 1814:									
Customs - - - - -	-	-	-	14,365,875	18	1			
Excise, including Quit Rents and other Revenue of the Crown Lands and Taxes in Ireland, under the Management of Excise	-	-	-	27,489,783	4	3			
Stamps - - - - -	-	-	-	6,294,603	12	6			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain	-	-	-	7,909,594	2	-			
Income and Property Tax (Great Britain)	-	-	-	14,273,587	6	8			
Post Office - - - - -	-	-	-	2,101,884	16	2			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	11,016	9	8			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	13,489	6	8						
Fees, &c. of Public Offices carried to the Public Account - - -	141,492	10	7						
" " " Civil List - - - - -	53,369	2	11						
Droits of the Crown and Admiralty - - - - -	253,000	-	-						
Conscience Money - - - - -	283	-	-						
Militia Fines - - - - -	980	-	-						
From Bank of Ireland for Compensations on transfer of Suitors' Money - - - - -	2,067	13	10						
Lottery 1812, to complete 967,250 <i>l.</i> , per 52 Geo. 3, c. 125	£. 847,250								
" 1813, in part of 951,583 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per 53 Geo. 3, c. 93	95,000								
				942,250	-	-			
				1,406,931	14	-			
Other Miscellaneous Income:									
Savings on Grants of Parliament, Over-Issues, &c., repaid - - - - -	£. 678,605	7	10						
Surplus Civil List, Scotland, carried to the Civil List - - - - -	10,000	-	-						
Premium and Interest of Exchequer Bills sold for the Public - - - - -	63,841	8	1						
For Interest, &c. of the Portuguese Loan - - - - -	57,170	3	-						
Gain by Exchange on Remittances from Ireland	23,347	18	7						
				832,964	17	6			
				2,239,896	11	6			
TOTAL GROSS INCOME	-	-	-				74,686,242	-	10
OTHER RECEIPTS:									
Repayment of Advances:									
For Relief of West India Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	54,200	-	-			
Relief of Commercial Distress, per 51 Geo. 3, c. 15	-	-	-	490,591	-	18	9		
Public Works and Improvements, &c., under various Acts	-	-	-	83,503	18	7			
Seamen's Wages and Army Half-pay, advanced out of Gross Revenues, Ireland - - - - -	-	-	-	65,778	1	7			
							694,073	18	11
Raised by Creation of Public Debt:									
Funded Debt:									
To complete 22,500,000 <i>l.</i> Loan, 1812, per 52 Geo. 3, c. 85	-	-	-	975,000	-	-			
In part of 27,000,000 <i>l.</i> Loan, 1813, per 53 Geo. 3, c. 69	-	-	-	25,900,000	-	-			
In part of 22,000,000 <i>l.</i> Loan, 1814, per 54 Geo. 3, c. 3	-	-	-	7,712,509	14	8			
In 5 <i>l.</i> per Cent. Debentures, per 53 Geo. 3, cc. 41 and 53	-	-	-	799,300	-	-			
Exchequer Bills, funded, per 53 Geo. 3, cc. 41 and 53	-	-	-	15,755,700	-	-			
In England - - - - -	-	-	-	51,142,509	14	8			
In full of Amount raised in Ireland, per 53 Geo. 3, c. 61	-	-	-	1,846,153	16	11			
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	52,988,663	11	7			
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply, for Exchange - - - - -	£. 12,611,100								
" for other Public Services - - - - -	37,996,000			50,607,100	-	-			
In anticipation of Annual Duties - - - - -	-	-	-	3,551,000	-	-			
Treasury Bills, Ireland - - - - -	-	-	-	304,615	7	8			
				54,462,715	7	8			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				107,451,378	19	3
							£. 197,020,965	8	-

into and Issues from the Exchequer, &c., in the Year ended 5th January 1814. (53 & 54 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:									
Interest of Funded Debt (deducting 7,276,978 l. 7 s. 1 d. Dividends of Sinking Fund) - - - - -	-	-	-	-	-	-	23,274,205	16	9
Annuities for Lives and Terms of Years, including Long Annuities and 141,159 l. 15 s. Life Annuities out of Sinking Fund - - - - -	-	-	-	-	-	-	1,751,089	13	8
Management of Funded Debt - - - - -	-	-	-	-	-	-	239,159	14	-
Interest of Exchequer Bills:									
Supply - - - - -	-	-	-	1,587,985	17	4			
In anticipation of Annual Duties - - - - -	-	-	-	86,731	10	6			
Discount on prompt Payment and Receiving Charges of Loans - - - - -	-	-	-	-	-	-	1,674,717	7	10
							354,804	6	8
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-	27,293,976	19	11
CIVIL GOVERNMENT:									
Civil List, 1st Class. His Majesty's Privy Purse - - - - -	£.								
Annuities to the Queen and Royal Family - - - - -	60,000								
	274,500								
	334,500	-	-						
2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -	35,177	7	3						
3rd Class. British Ministers Abroad - - - - -	68,754	7	6						
4th Class. His Majesty's Tradesmen's Bills - - - - -	333,379	15	-						
5th Class. Salaries of His Majesty's Household - - - - -	142,764	18	8						
6th Class. Pensions and Annuities - - - - -	160,718	8	10						
7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue - - - - -	50,581	1	5						
8th Class. Salaries of Commissioners of the Treasury - - - - -	13,822	-	-						
Contingent and occasional Payments (<i>see</i> Note, p. 147, Part I.) - - - - -	394,456	8	3						
	1,534,154	6	11						
In England - - - - -	208,471	12	11						
Ireland, including Civil List Pensions* - - - - -							1,742,625	19	10
Annuities and Pensions granted by Parliament:									
To the Royal Family - - - - -	237,000	-	-						
Other Annuities and Pensions - - - - -	97,341	-	2						
							334,341	-	2
Salaries and Allowances - - - - -							66,491	2	3
Courts of Justice - - - - -							69,545	16	9
Miscellaneous Payments out of the Consolidated Fund:									
Towards Purchase of an Estate for the Marquis of Wellington - - - - -	102,530	18	7						
To Jeremy Bentham, Esq., for loss of Emolument, per 52 Geo. 3, c. 44, s. 4 - - - - -	23,578	2	6						
Other Charges - - - - -	282,310	17	5						
							408,419	18	6
							2,621,423	17	6
Lottery Prizes - - - - -	520,072	18	6						
Discounts and Receiving Charges - - - - -	6,323	3	7						
Miscellaneous Civil Services out of Supply Grants:							526,396	2	1
Class 1. Public Works and Buildings - - - - -	361,658	7	10						
2. Salaries, &c. of Public Departments - - - - -	224,740	-	-						
3. Law and Justice - - - - -	158,877	18	4						
4. Education, Science, and Art - - - - -	131,224	2	2						
5. Colonial, Consular, and other Foreign Services - - - - -	286,506	5	8						
6. Superannuations, Charities, &c. - - - - -	436,069	17	1						
7. Miscellaneous, Special and Temporary - - - - -	11,739	16	1				1,610,816	7	2
Payments out of Gross Revenue:									
Charges of Collection and Management of Revenue - - - - -	4,404,249	6	8						
Other Payments for National Objects (<i>see</i> Appendix 1) - - - - -	506,198	4	5				4,910,447	11	1
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	-	-	-	9,669,083	17	10
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 209,433 l. 16 s. 1 d. from Gross Revenue) - - - - -	-	-	-	-	-	-	49,643,432	14	8
EAST INDIA COMPANY, for War Expenses in the East Indies - - - - -	-	-	-	-	-	-	2,000,000	-	-
NAVY SERVICES - - - - -	-	-	-	-	-	-	22,498,532	9	5
VOTE of CREDIT—Defence of the Kingdom - - - - -	-	-	-	-	-	-	38,419	19	5
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-	-	-	-	74,180,385	3	6
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	111,143,446	-	3
Advances by way of Loan:									
For Public Works and Improvements, &c., under various Acts - - - - -	-	-	-	82,982	3	7			
Seamen's Wages and Army Half-Pay, out of Gross Revenues, Ireland - - - - -	-	-	-	72,168	13	10			
							155,150	17	5
Redemption of Funded Debt:									
Sinking Fund applicable to Purchase of Stock - - - - -	16,045,453	5	9						
£5 per Cents., 1797 and 1802, paid off - - - - -	184,056	-	9						
				16,229,509	6	6			
Redemption of Unfunded Debt:									
Exchequer Bills—Funded, per 53 Geo. 3, cc. 41 and 53 - - - - -	15,755,700	-	-						
Supply, paid off in New Bills - - - - -	£. 12,611,100								
” ” in Money - - - - -	20,772,300								
	33,383,400	-	-						
In anticipation of Annual Duties - - - - -	3,369,000	-	-						
Treasury Bills, Ireland - - - - -	321,621	15	10				52,829,721	15	10
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-	-	-	-	69,059,231	2	4
BALANCES on 5th January 1814									
(In the British Exchequer - - - - -)	-	-	-	15,082,366	9	9			
(In the Irish Exchequer - - - - -)	-	-	-	1,580,770	18	3			
							16,663,137	8	-
							£. 197,020,965	8	-

* From 25th March 1813, the permanent annual charge for the Irish Civil List was £. 207,692. 6. 2. (£. 225,000, Irish Currency), of which the charge for Pensions was £. 73,846. 3. 1. (£. 80,000, Irish.) See Note Part I., p. 419.

(54 & 55 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1814 - { In the British Exchequer -	-	-	-	15,082,366	9	9				
{ In the Irish Exchequer -	-	-	-	1,580,770	18	3				
							16,663,137	8	-	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1815:										
Customs -	-	-	-	14,817,718	7	6				
Excise, including Quit Rents and other Revenue of the Crown Lands and Taxes in Ireland, under the Management of Excise -	-	-	-	29,481,869	6	6				
Stamps -	-	-	-	6,538,745	17	10				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain -	-	-	-	8,040,388	6	4				
Income and Property Tax, Great Britain -	-	-	-	14,515,218	10	1				
Post Office -	-	-	-	2,199,029	4	9				
Crown Lands, Great Britain (Net) -	-	-	-	1,216	-	-				
Miscellaneous:										
Small Branches of the Hereditary Revenue -	-	-	-	12,838	9	-				
Fees, &c., of Public Offices, carried to the Public Account -	-	-	-	156,953	16	4				
Civil List -	-	-	-	58,935	9	6				
Droits of the Crown and Admiralty -	-	-	-	202,339	15	-				
Conscience Money -	-	-	-	824	15	-				
Militia Fines -	-	-	-	380	-	-				
From Bank of Ireland, for Compensations on transfer of Suitors' Money -	-	-	-	2,067	13	10				
	£.	s.	d.							
Lottery, 1813, to complete 951,583 l. 6 s. 8 d., per Act 53 Geo. 3, c. 93 -	856,583	6	8							
„ 1814, in part of 894,750 l., per 54 Geo. 3, c. 74 -	195,000	-	-							
				1,051,583	6	8				
Other Miscellaneous Income:										
Savings on Grants of Parliament, Over Issues, &c., repaid -	641,937	5	3	1,485,923	5	4				
Surplus Civil List, Scotland, carried to the Civil List -	10,000	-	-							
Premium and Interest of Exchequer Bills sold for the Public -	61,728	6	2							
For Interest, &c. of the Portuguese Loan -	57,170	3	-							
Gain by Exchange on Remittances from Ireland -	35,791	1	8							
				806,626	16	1				
							2,292,550	1	5	
TOTAL GROSS INCOME -	-	-	-				77,887,335	14	5	
OTHER RECEIPTS:										
Repayment of Advances:										
For Relief of West India Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27 -	-	-	-	60,200	-	-				
Public Works and Improvements, &c., under various Acts -	-	-	-	77,406	18	9				
Seamen's Wages and Army Half-Pay, advanced out of Gross Revenues, Ireland -	-	-	-	71,386	10	7				
							208,993	9	4	
Raised by Creation of Public Debt:										
Funded Debt:										
To complete 27,000,000 l. Loan, 1813, per 53 Geo. 3, c. 60 -	-	-	-	1,100,000	-	-				
„ 22,000,000 l. Loan, 1814, per 54 Geo. 3, c. 3 -	-	-	-	14,287,490	5	4				
In part of 24,000,000 l. Loan, 1814, per 54 Geo. 3, c. 76 -	-	-	-	21,225,000	-	-				
Debentures, 1813, funded, per 53 Geo. 3, cc. 41 and 53 -	-	-	-	7,400	-	-				
							36,619,890	5	4	
In England -	-	-	-							
In part of 3,000,000 l. Loan, Ireland, per 54 Geo. 3, c. 85 -	-	-	-	2,471,538	9	3				
Loan Debentures at 5 l. cent., per 45 Geo. 3, c. 43 -	-	-	-	1,107	13	10				
TOTAL raised by CREATION of FUNDED DEBT -	-	-	-				39,092,536	8	5	
Unfunded Debt:										
By Issue of Exchequer Bills:	£.	s.	d.							
Supply—For Exchange -	20,748,700	-	-							
For Public Services -	30,431,800	-	-							
				51,180,500	-	-				
In anticipation of Annual Duties -	-	-	-	1,092,000	-	-				
Treasury Bills Ireland -	-	-	-	1,569,230	15	4				
							53,841,730	15	4	
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-							
							92,934,267	3	9	
							£.	187,693,733	15	6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1815. (54 & 55 Geo. III.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt (deducting 4,328,533 l. 14 s. 2 d., Dividends of Sinking Fund)				-	-	-	-	-	-	25,331,710	11	2
Annuities for Lives and Terms of Years, including Long Annuities, and 165,156 l. 8 s. 2 d. Life Annuities out of Sinking Fund				-	-	-	-	-	-	1,885,635	3	3
Management of Funded Debt				-	-	-	-	-	-	242,398	13	10
Interest of Exchequer Bills:												
Supply				-	-	-	1,895,089	-	8			
In anticipation of Annual Duties				-	-	-	93,801	13	5			
Discount on prompt Payment and Receiving Charges of Loans				-	-	-	-	-	-	1,989,790	14	1
				-	-	-	-	-	-	555,124	7	8
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	30,004,659	10	-
CIVIL GOVERNMENT:				£.	s.	d.						
Civil List, 1st Class. His Majesty's Privy Purse				-	60,000	-						
Annuities to the Queen and Royal Family				-	274,500	-						
							334,500	-	-			
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.							36,449	19	6			
" 3rd Class. British Ministers Abroad							113,781	13	8			
" 4th Class. His Majesty's Tradesmen's Bills							298,318	12	3			
" 5th Class. Salaries of His Majesty's Household							97,331	13	2			
" 6th Class. Pensions and Annuities							149,738	9	10			
" 7th Class. Salaries and Fees (including 2,000 l. out of Gross Revenue)							49,077	13	-			
" 8th Class. Salaries of Commissioners of the Treasury							13,822	-	-			
" Contingent and occasional Payments (see Note, p. 147, Part I.)							573,308	16	11			
In England (including Payments out of Grants for Deficiency of Civil List and for Extraordinary Charges)							1,666,328	18	4			
" Ireland, including Civil List Pensions							206,368	8	3			
Annuities and Pensions granted by Parliament:										1,872,697	6	7
To the Royal Family							240,250	-	-			
Other Annuities and Pensions							106,735	6	8			
Salaries and Allowances										346,985	6	8
Courts of Justice, including 12,689 l. 5 s. 3 d. for the Colonies										66,785	16	2
Miscellaneous Payments out of the Consolidated Fund										76,765	18	-
										260,764	10	8
Lottery Prizes							680,104	6	2			
Discounts and Receiving Charges							3,853	5	5			
										2,623,998	18	1
Miscellaneous Civil Services out of Supply Grants:										683,957	11	7
Class 1. Public Works and Buildings							450,975	16	11			
" 2. Salaries, &c. of Public Departments							232,630	-	6			
" 3. Law and Justice							157,536	1	11			
" 4. Education, Science and Art							150,340	3	5			
" 5. Colonial, Consular, and other Foreign Services							339,708	1	2			
" 6. Superannuations, Charities, &c.							623,550	4	4			
" 7. Miscellaneous, Special and Temporary							42,136	18	11			
										1,996,877	7	2
Payments out of Gross Revenue:												
Charges of Collection and Management of Revenue							4,602,544	4	11			
Other Payments for National Objects (see Appendix 1)							531,903	13	-			
TOTAL CIVIL GOVERNMENT										5,134,447	17	11
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 180,769 l. out of Gross Revenue)												10,439,281 14 9
										40,637,004	14	4
NAVY SERVICES										22,800,786	17	10
VOTE OF CREDIT—Defence of the Kingdom										34,409	-	8
TOTAL MILITARY and NAVAL EXPENDITURE												72,473,100 12 10
TOTAL EXPENDITURE												112,917,041 17 7
Advances by way of Loan:												
For Public Works and Improvements, &c., including 10,000 l. out of Gross Revenue										164,810	2	7
Seamen's Wages and Army Half-pay, out of Gross Revenues, Ireland										93,713	8	8
												258,523 11 3
Redemption of Funded Debt:												
Sinking Fund, applicable to Purchase of Stock							14,960,535	16	4			
5 l. per Cents. 1797 and 1802, paid off							71,323	9	7			
5 l. per Cent. Debentures 1813, funded, per 53 Geo. 3, cc. 41 and 53-							7,400	-	-			
										15,039,259	5	11
Redemption of Unfunded Debt:				£.	s.	d.						
Exchequer Bills—Supply, paid off in New Bills				-	23,467,600	-						
" " in Money				-	15,922,400	-						
							39,390,000	-	-			
In anticipation of Annual Duties							3,000,000	-	-			
Treasury Bills, Ireland							1,584,707	13	10			
TOTAL applied to the REDUCTION of DEBT										43,974,707	13	10
BALANCES on 5th January 1815												59,013,966 19 9
{ In the British Exchequer										13,944,863	19	8
{ In the Irish Exchequer										1,559,337	7	3
												15,504,201 6 11
										£.		187,693,733 15 6

(55 & 56 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1815	-	-	-	13,944,863	19	8				
{ In the British Exchequer	-	-	-	1,559,337	7	3				
{ In the Irish Exchequer	-	-	-				15,504,201	6	11	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1816:—										
Customs	-	-	-	14,276,352	16	-				
Excise, including Quit Rents and other Revenue of the Crown Lands and Taxes in Ireland under the Management of Excise	-	-	-	29,502,370	8	7				
Stamps	-	-	-	6,685,490	15	1				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, &c., Great Britain	-	-	-	9,503,757	18	8				
Income and Property Tax, Great Britain	-	-	-	14,617,968	11	7				
Post Office	-	-	-	2,324,695	16	7				
Crown Lands, Great Britain (Net)	-	-	-	864	-	-				
Miscellaneous:										
Small Branches of the Hereditary Revenue	-	-	-	13,985	8	3				
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	138,300	13	-				
" " Civil List	-	-	-	49,247	2	1				
Conscience Money	-	-	-	3,001	14	11				
Voluntary Contributions, per 38 Geo. 3, c. 16	-	-	-	169	5	10				
Militia Fines	-	-	-	2,100	-	-				
From Bank of Ireland, for Compensations on Transfer of Suitors' Money	-	-	-	2,067	13	10				
Lottery, 1814, to complete 894,750 <i>l.</i> , per 54 Geo. 3, c. 74	£.	s.	d.	699,750	-	-				
" 1815, in part of 991,250 <i>l.</i> , per 55 Geo. 3, c. 73	-	-	-	363,750	-	-				
				1,063,500	-	-				
Other Miscellaneous Income:				1,272,371	17	11				
Savings on Grants of Parliament, Over-issues, &c., repaid	-	-	-	875,460	5	9				
Surplus Civil List, Scotland, carried to the Civil List	-	-	-	10,000	-	-				
For Interest, &c., of the Portuguese Loan	-	-	-	28,585	1	6				
Gain by Exchange on Remittances to Ireland	-	-	-	3,208	16	-				
				917,254	3	3				
TOTAL GROSS INCOME	-	-	-	2,189,626	1	2				
							79,101,126	7	8	
OTHER RECEIPTS:										
Repayment of Advances:										
For Relief of Merchants, per 35 Geo. 3, c. 127, and 37 Geo. 3, c. 27	-	-	-	25,000	-	-				
Public Works and Improvements, &c., under various Acts	-	-	-	85,720	10	4				
Seamen's Wages and Army Half-pay, advanced out of Gross Revenues, Ireland	-	-	-	85,831	13	3				
							196,552	3	7	
Raised by Creation of Public Debt:										
Funded Debt:										
In further part of 24,000,000 <i>l.</i> Loan, 1814, per 54 Geo. 3, c. 76 (1,300 <i>l.</i> remaining unpaid)	-	-	-	2,773,700	-	-				
In full of 7,008,089 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i> Loan, 1815, per 55 Geo. 3, c. 74	-	-	-	7,008,089	3	6				
In part of 36,000,000 <i>l.</i> Loan, 1815, per 55 Geo. 3, c. 124	-	-	-	29,750,000	-	-				
Exchequer Bills funded, per 55 Geo. 3, c. 74	-	-	-	11,127,500	-	-				
In ENGLAND	-	-	-	50,659,289	3	6				
To complete 3,000,000 <i>l.</i> Loan raised in Ireland, per 54 Geo. 3, c. 85	-	-	-	297,692	6	2				
By Loan Debentures at 5 <i>l.</i> per Cent., per 45 Geo. 3, c. 43	-	-	-	7,384	12	4				
TOTAL raised by CREATION of FUNDED DEBT	-	-	-	50,964,366	2	-				
Unfunded Debt:										
By Issue of Exchequer Bills:	£.	s.	d.							
Supply, for Exchange	-	-	-	21,485,200	-	-				
" for Public Services	-	-	-	21,295,400	-	-				
				42,780,600	-	-				
In anticipation of Annual Duties	-	-	-	2,046,000	-	-				
Treasury Bills, Ireland	-	-	-	2,141,538	9	3				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	46,968,138	9	3				
							97,932,504	11	3	
							£.	192,734,384	9	5

into and Issues from the Exchequer, &c., in the Year ended 5th January 1816. (55 & 56 Geo. III.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:									
Interest of Funded Debt (deducting 2,946,568 <i>l.</i> 18 <i>s.</i> 1 <i>d.</i> Dividends of Sinking Fund)	-	-	-	-	-	-	26,097,896	-	11
Annuities for Lives and Terms of Years, including Long Annuities, and 185,027 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> Life Annuities out of Sinking Fund	-	-	-	-	-	-	1,872,001	12	5
Management of Funded Debt	-	-	-	-	-	-	245,840	-	6
Interest of Exchequer Bills:									
Supply	-	-	-	3,796,848	8	5			
In Anticipation of Annual Duties	-	-	-	66,329	1	1			
							3,863,177	9	6
Discount on Prompt Payment, and Receiving Charges of Loans	-	-	-	-	-	-	140,428	12	2
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	32,219,343	15	6
CIVIL GOVERNMENT:									
Civil List, 1st Class. His Majesty's Privy Purse	-	-	-	60,000					
Annuities to the Queen and Royal Family	274,500								
				334,500	-	-			
2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.				32,955	-	-			
3rd Class. British Ministers Abroad				169,582	9	5			
4th Class. His Majesty's Tradesmen's Bills				467,262	4	10			
5th Class. Salaries of His Majesty's Household				122,078	9	9			
6th Class. Pensions and Annuities				147,854	19	3			
7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue				45,675	12	9			
8th Class. Salaries of Commissioners of the Treasury				13,822	-	-			
Contingent and Occasional Payments				437,145	14	7			
In England				1,770,876	10	7			
Ireland, including Civil List Pensions				211,006	7	2			
Annuities and Pensions granted by Parliament:							1,981,882	17	9
To the Royal Family				260,000	-	-			
Other Annuities and Pensions				87,601	13	-			
							347,601	13	-
Salaries and Allowances							56,136	19	11
Courts of Justice							71,652	-	9
Miscellaneous Payments out of the Consolidated Fund:									
Trustees of Earl Nelson, to complete Purchase of an Estate				9,000	-	-			
Other Charges				257,319	14	4			
							266,319	14	4
							2,723,593	5	9
Lottery Prizes				755,338	15	4			
Discounts and Receiving Charges				6,068	19	3			
							761,407	14	7
Miscellaneous Civil Services out of Supply Grants:									
Class 1. Public Works and Buildings				408,899	-	9			
2. Salaries, &c., of Public Departments				260,968	12	6			
3. Law and Justice				155,553	16	5			
4. Education, Science, and Art				152,436	4	10			
5. Colonial, Consular, and other Foreign Services				279,861	19	4			
6. Superannuations, Charities, &c.				518,338	10	11			
7. Miscellaneous, Special and Temporary				229,676	17	5			
							2,005,735	2	2
Payments out of Gross Revenue:									
Charges of Collection and Management of Revenue				4,702,413	8	10			
Other Payments for National Objects (see Appendix 1)				575,186	15	6			
							5,277,600	4	4
TOTAL CIVIL GOVERNMENT							10,768,336	6	10
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 800,000<i>l.</i> Waterloo Prize Money, and 148,000<i>l.</i> Java Prize Money, and 106,086<i>l.</i> 14<i>s.</i> 6<i>d.</i> out of Gross Revenue)							39,585,979	7	10
NAVY SERVICES							16,832,846	7	5
VOTE OF CREDIT—Defence of the Kingdom							50,039	14	2
TOTAL MILITARY and NAVAL EXPENDITURE							56,468,865	9	5
TOTAL EXPENDITURE							99,456,545	11	9
Advances by way of Loan:									
For Public Works and Improvements, &c., under various Acts (including 20,000 <i>l.</i> out of Gross Revenue)							98,814	6	3
Seamen's Wages and Army Half-pay, out of Gross Revenues, Ireland							103,359	2	2
							202,173	8	5
Redemption of Funded Debt:									
Sinking Fund, applicable to Purchase of Stock				14,364,020	8	-			
5 <i>l.</i> per Cents. 1797 and 1802, paid off				85,984	19	3			
1813, paid off				4,500	-	-			
							14,454,505	7	3
Redemption of Unfunded Debt:									
Exchequer Bills—Funded, per 55 Geo. 3, c. 74				11,127,500	-	-			
Supply, paid off in New Bills				21,485,200	-	-			
Money				25,030,224	12	-			
				46,515,424	12	-			
In anticipation of Annual Duties				2,990,000	-	-			
Treasury Bills, Ireland				2,144,400	-	-			
							62,777,824	12	-
Redemption of remaining two-thirds of the Duke of Grafton's Hereditary Pension of 6,870<i>l.</i>, per 46 Geo. 3, c. 79							86,495	7	-
TOTAL applied to the REDUCTION of DEBT							77,318,265	6	3
BALANCES on 5th January 1816									
In the British Exchequer							14,381,121	10	-
In the Irish Exchequer							1,376,278	13	-
							15,757,400	3	-
							£. 192,734,384	9	5

into and Issues from the Exchequer, &c., in the Year ended 5th January 1817. (56 & 57 Geo. III.)

PAYMENTS for INTEREST AND MANAGEMENT of the PUBLIC DEBT :						£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt (deducting 1,815,356 l. 14 s. 4 d. Dividends of Sinking Fund)						-	-	-	-	-	-	28,276,405	2	2	
Annuities for Lives and Terms of Years, including Long Annuities (deducting 568 l. 10 s. Long Annuities paid to Sinking Fund), and 203,265 l. 17 s. 3 d. Life Annuities out of Sinking Fund						-	-	-	-	-	-	1,879,672	17	6	
Management of Funded Debt						-	-	-	-	-	-	249,159	-	1	
Interest of Exchequer Bills :															
Supply						-	-	-	2,141,769	-	-				
In Anticipation of Annual Duties						-	-	-	30,452	2	11				
Discount on prompt Payment and Receiving Charges of Loans						-	-	-	-	-	-	2,172,221	2	11	
												316,145	8	4	
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	-	-	-	32,893,603	11	-	
CIVIL GOVERNMENT :						£.	s.	d.							
Civil List, 1st Class. His Majesty's Privy Purse						-	60,000	-							
Annuities to the Queen and Royal Family						-	-	-	256,695	1	1				
									316,695	1	1				
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.						-	-	-	32,890	9	6				
" 3rd Class. British Ministers Abroad						-	-	-	199,745	10	7				
" 4th Class. His Majesty's Tradesmen's Bills						-	-	-	243,602	10	6				
" 5th Class. Salaries of His Majesty's Household						-	-	-	153,909	19	-				
" 6th Class. Pensions and Annuities						-	-	-	167,927	8	10				
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue						-	-	-	56,684	16	10				
" 8th Class. Salaries of Commissioners of the Treasury						-	-	-	17,277	10	-				
" Contingent and occasional Payments						-	-	-	208,101	2	-				
In England						-	-	-	1,396,774	8	4				
" Ireland, including Civil List Pensions						-	-	-	201,187	16	5	1,597,962	4	9	
Annuities and Pensions granted by Parliament :															
To the Royal Family						-	-	-	287,818	13	7				
Other Annuities and Pensions						-	-	-	95,282	14	7				
Salaries and Allowances						-	-	-	-	-	-	383,101	8	2	
Courts of Justice						-	-	-	-	-	-	57,456	2	3	
Miscellaneous Payments out of the Consolidated Fund						-	-	-	-	-	-	69,490	10	8	
									-	-	-	267,562	7	5	
Lottery Prizes						-	-	-	612,101	10	9	2,375,572	13	3	
Discounts and Receiving Charges						-	-	-	3,509	8	2				
												615,610	18	11	
Miscellaneous Civil Services out of Supply Grants :															
Class 1. Public Works and Buildings						-	-	-	379,648	10	11				
" 2. Salaries, &c., of Public Departments						-	-	-	328,248	11	6				
" 3. Law and Justice						-	-	-	163,114	1	10				
" 4. Education, Science, and Art						-	-	-	188,245	1	3				
" 5. Colonial, Consular, and Foreign, including 21,738 l. 7 s. 10 d. for Diplomatic Services						-	-	-	302,188	3	1				
" 6. Superannuations, Charities, &c.						-	-	-	420,457	17	3				
" 7. Miscellaneous, Special and Temporary						-	-	-	169,852	5	2	1,951,754	11	-	
Payments out of Gross Revenue :															
Charges of Collection and Management of Revenue						-	-	-	4,798,698	11	4				
Other Payments for National Objects (see Appendix 1)						-	-	-	528,656	1	8				
TOTAL CIVIL GOVERNMENT						-	-	-	-	-	-	5,327,354	13	-	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 77,893 l. 3 s. 5 d. out of Gross Revenue)						-	-	-	-	-	-	10,270,292	16	2	
NAVY SERVICES						-	-	-	-	-	-	17,965,626	16	10	
VOTE OF CREDIT :-Defence of the Kingdom						-	-	-	-	-	-	10,196,230	7	-	
									-	-	-	18,702	18	3	
TOTAL MILITARY and NAVAL EXPENDITURE						-	-	-	-	-	-	28,180,560	2	1	
TOTAL EXPENDITURE						-	-	-	-	-	-	71,344,456	9	3	
Advances by way of Loan :															
For Public Works and Improvements, &c., under various Acts						-	-	-	-	-	-	146,130	17	10	
Seamen's Wages and Army Half Pay, out of Gross Revenues, Ireland						-	-	-	-	-	-	108,351	19	5	
												254,482	17	3	
Redemption of Funded Debt :															
Sinking Fund, applicable to Purchase of Stock						-	-	-	14,254,896	2	9				
£. 5 per Cents., 1797 and 1802, paid off						-	-	-	217,832	4	6				
£. 5 per Cent. Debentures, 1813						-	-	-	787,400	-	-	15,260,128	7	3	
Redemption of Unfunded Debt :						£.	s.	d.							
Exchequer Bills—Supply, paid off in New Bills						-	28,952,900	-	40,704,375	8	-				
" " in Money						-	11,751,475	8	2,823,000	-	-				
In anticipation of Annual Duties						-	-	-	2,280,507	13	10	45,807,883	1	10	
Treasury Bills, Ireland						-	-	-	-	-	-	61,008,011	9	1	
TOTAL applied to the REDUCTION of Debt						-	-	-	-	-	-				
BALANCES on 5th January 1817						-	-	-	-	-	-	13,373,273	6	9	
						-	-	-	-	-	-	117,503	12	9	
												£.	146,157,727	15	1

(57 & 58 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1817	-	-	-	13,373,273	6	9			
{ In the British Exchequer	-	-	-	117,503	12	9			
{ In the Irish Exchequer	-	-	-				13,490,776	19	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1818:—									
Customs	-	-	-	13,398,852	1	8			
Excise, including Quit Rents and other Revenue of Crown Lands in Ireland, under the Management of Excise	-	-	-	23,171,024	14	-			
Stamps	-	-	-	7,170,746	-	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	8,226,297	15	5			
Income and Property Tax	-	-	-	2,311,530	13	9			
Post Office	-	-	-	2,056,974	12	-			
Crown Lands, Great Britain (Net)	-	-	-	966	13	4			
Miscellaneous :									
Small Branches of the Hereditary Revenue	-	-	-	15,755	1	2			
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	34,474	-	2			
Ditto " " to Civil List	-	-	-	48,030	12	8			
Conscience Money	-	-	-	2,694	8	-			
Voluntary contributions, per 57 Geo. 3, c. 5, s. 38	-	-	-	5,000	-	-			
From Bank of Ireland, Compensations on transfer of Suitors' Money	-	-	-	2,067	13	10			
£. s. d.									
Lottery, 1816, to complete £. 854,979. 3. 4., per 56 Geo. 3, c. 61	-	-	-	481,062	10	-			
" 1817, in part of £. 835,750, per 57 Geo. 3, c. 31	-	-	-	315,750	-	-			
				796,812	10	-			
Other Miscellaneous Income :				904,834	5	10			
Savings of Grants of Parliament, and Over-Issues, &c., repaid	-	-	-	207,000	10	11			
Premium and Interest of Exchequer Bills sold for the Public	-	-	-	90,029	3	11			
Surplus Civil List, Scotland, carried to Civil List	-	-	-	7,500	-	-			
£. s. d.									
Unclaimed Dividends received	-	-	-	236,288	3	3			
Less re-issued	-	-	-	181,346	6	9			
				54,941	16	6			
TOTAL GROSS INCOME	-	-	-	1,264,305	17	2	57,600,698	8	
OTHER RECEIPTS :									
Repayment of Advances :									
For Public Works and Improvements, &c., under various Acts	-	-	-	122,978	4	10			
Police, Ireland, per 54 Geo. 3, c. 131 & 180	-	-	-	17,592	16	8			
Navy and Army half-pay, &c., out of Gross Revenues, Ireland	-	-	-	148,048	7	10			
							288,619	9	
Raised by Creation of Public Debt :									
Funded Debt :									
By 5 l. per cent. Debentures, for improving Post Roads, Ireland, per 45 Geo. 3, c. 43	-	-	-	3,193	9	1			
Unfunded Debt :									
By issue of Exchequer Bills :									
Supply, for Exchange	-	-	-	29,962,200					
" for other Public Services	-	-	-	20,076,400					
" for Public Works (for Advances)	-	-	-	245,350					
				50,283,950	-	-			
In anticipation of Annual Duties	-	-	-	3,000,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48	-	-	-	6,698,620	16	9			
Treasury Bills, Ireland	-	-	-	1,500,000	-	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	61,482,570	16	9	61,485,764	5	10
							£.	132,865,859	2

Note.—The following transfers between the British and the Irish Exchequers are excluded from both sides of this account:
£. 117,228. 0. 10. from the Irish to the British Exchequer, on account of the Balance due by Ireland towards the joint expenditure of the United Kingdom, under the Act of Union.
£. 81,573. 12. 4. from the British to the Irish Exchequer, being the Balance of the 9,000,000 l. Loan for Ireland, part of 36,000,000 Anno 1815, per 55 Geo. 3, c. 124.

into and Issues from the Exchequer, &c., in the Year ended 5th January 1818. (57 & 58 Geo. III.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:										
Interest of Funded Debt, deducting 2,341,214 l. 14 s. 2 d., Dividends of Sinking Fund	-	-	-	-	-	-	-	27,489,285	3	4
Annuities for Lives and Terms of Years, including Long Annuities (deducting 5,177 l. 10 s. transferred to Sinking Fund), and 234,378 l. 12 s.	-	-	-	-	-	-	-	1,894,622	11	8
Life Annuities, out of Sinking Fund	-	-	-	-	-	-	-	285,509	14	5
Management of Funded Debt	-	-	-	-	-	-	-	-	-	-
Interest of Exchequer Bills:										
Supply	-	-	-	-	-	-	1,650,104	10	6	
In anticipation of Annual Duties	-	-	-	-	-	-	27,649	14	3	
Deficiency Bills	-	-	-	-	-	-	4,834	7	5	
Irish Treasury Bills	-	-	-	-	-	-	105,807	13	10	
								1,788,396	6	-
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	-	31,457,813	15	5
CIVIL GOVERNMENT:										
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 l., and Annuities to the Queen and Royal Family	-	-	-	-	298,000	-	-			
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.	-	-	-	-	32,619	16	11			
" 3rd Class. British Ministers Abroad	-	-	-	-	270,761	13	5			
" 4th Class. His Majesty's Tradesmen's Bills	-	-	-	-	175,892	-	4			
" 5th Class. Salaries of His Majesty's Household	-	-	-	-	138,701	19	4			
" 6th Class. Pensions and Annuities	-	-	-	-	89,178	19	7			
" 7th Class. Fees and Salaries, including 2,000 l. out of Gross Revenue	-	-	-	-	41,024	8	6			
" 8th Class. Salaries of Commissioners of the Treasury	-	-	-	-	13,822	-	-			
" Contingent and occasional Payments	-	-	-	-	26,802	14	2			
" In England	-	-	-	-	1,086,803	12	3			
" Ireland, including Civil List Pensions	-	-	-	-	202,695	11	2			
Annuities and Pensions granted by Parliament:								1,289,499	3	5
To the Royal Family	-	-	-	-	333,500	-	-			
Other Annuities and Pensions	-	-	-	-	98,728	12	4			
Salaries and Allowances	-	-	-	-	-	-	-	432,228	12	4
Courts of Justice	-	-	-	-	-	-	-	73,806	18	8
								65,635	2	-
Miscellaneous Payments out of the Consolidated Fund:										
Interest and Sinking Fund, Russian Dutch Loan	-	-	-	-	122,436	14	-			
Other Charges	-	-	-	-	207,310	2	8			
								329,746	16	8
Lottery Prizes, 502,998 l. 15 s.; Receiving Charge, 2,000 l.	-	-	-	-	-	-	-	2,190,916	13	1
								504,998	15	-
Miscellaneous Civil Services out of Supply Grants:										
Class 1. Public Works and Buildings	-	-	-	-	301,275	19	2			
" 2. Salaries, &c. of Public Departments	-	-	-	-	402,188	18	11			
" 3. Law and Justice	-	-	-	-	201,012	19	8			
" 4. Education, Science, and Art	-	-	-	-	82,872	5	1			
" 5. Colonial, Consular, and other Foreign Services	-	-	-	-	275,550	14	2			
" 6. Superannuations, Charities, &c.	-	-	-	-	183,629	1	10			
" 7. Miscellaneous, Special, and Temporary	-	-	-	-	275,108	12	11			
								1,721,638	11	9
Payments out of Gross Revenue:										
Charges of Collection and Management of Revenue	-	-	-	-	4,526,558	1	4			
Other Payments for National Objects (see Appendix 1)	-	-	-	-	622,118	15	11			
								5,148,676	17	3
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	-	9,566,230	17	1
ARMY, MILITIA, COMMISSARIAT and ORDNANCE SERVICES (including 47,461 l. 11 s. 7 d. out of Gross Revenue)										
	-	-	-	-	-	-	-	11,079,234	13	8
NAVY SERVICES, including 159,000 l. Prize Money	-	-	-	-	-	-	-	6,623,062	13	9
TOTAL MILITARY and NAVAL EXPENDITURE	-	-	-	-	-	-	-	17,702,297	7	5
TOTAL EXPENDITURE	-	-	-	-	-	-	-	58,726,341	19	11
Advances by way of Loan:										
For Public Works and Improvements, &c., under various Acts	-	-	-	-	-	-	402,383	2	6	
Police, Ireland, per 54 Geo. 3, c. 131 and 180	-	-	-	-	-	-	38,952	9	6	
Navy and Army half-pay, &c., out of Gross Revenues, Ireland	-	-	-	-	-	-	95,159	-	11	
								536,494	12	11
Redemption of Funded Debt:										
Sinking Fund, applicable to purchase of Stock	-	-	-	-	14,275,078	10	-			
" " payment of Savings Banks Debentures, Ireland, per 57 Geo. 3, c. 105	-	-	-	-	5,000	-	-			
£.5 per Cents., 1797 and 1802, paid off out of Revenue	-	-	-	-	41,829	8	4			
								14,321,907	18	4
Redemption of Unfunded Debt:										
Exchequer Bills—Supply, paid off in new Bills	£.	29,962,200	s.	-	-	-	-			
" " in Money	-	8,025,800	-	-	-	-	-			
					37,988,000	-	-			
In anticipation of Annual Duties out of Revenue	-	-	-	-	3,187,000	-	-			
Deficiency, per 57 Geo. 3, c. 48	-	-	-	-	6,696,620	16	9			
Treasury Bills, Ireland	-	-	-	-	1,138,061	10	9			
								49,011,682	7	6
TOTAL applied to the REDUCTION of DEBT	-	-	-	-	-	-	-	63,333,590	5	10
BALANCES on 5th January 1818										
		{		In the British Exchequer		-		9,978,975	18	5
				In the Irish Exchequer		-		290,456	5	8
								10,269,432	4	1
								£.	132,865,859	2 9

(58 & 59 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1818	-	-	-	-	-	-	9,978,975	18	5
	-	-	-	-	-	-	290,456	5	8
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1819:—									10,269,432 4 1
Customs	-	-	-	-	-	-	13,855,019	6	6
Excise, including Quit Rents and other Revenue of Crown Lands in Ireland, under the Management of Excise	-	-	-	-	-	-	26,381,909	2	-
Stamps	-	-	-	-	-	-	7,220,456	14	10
Land and Assessed Taxes, and duties on Pensions, Offices, and Personal Estates	-	-	-	-	-	-	8,246,158	6	7
Income and Property Tax	-	-	-	-	-	-	580,771	6	7
Post Office	-	-	-	-	-	-	2,078,984	9	11
Crown Lands, Great Britain (Net)	-	-	-	-	-	-	966	13	4
Miscellaneous :									
Small Branches of the Hereditary Revenue	-	-	-	15,108	2	-			
Fees, &c., of Public Offices, carried to the Public Account	-	-	-	8,917	7	10			
Ditto " carried to the Civil List	-	-	-	36,000	-	-			
Conscience Money	-	-	-	1,153	-	-			
Voluntary Contributions, per 57 Geo. 3, c. 5, s. 38	-	-	-	20,000	-	-			
Casual Receipts, including 5 <i>l.</i> Donation to Sinking Fund, through National Debt Commissioners	-	-	-	224	4	7			
From Bank of Ireland, Compensations on transfer of Suitors' Money	-	-	-	2,067	13	10			
Lottery, 1817, to complete 835,000 <i>l.</i> , per 57 Geo. 3, c. 31	520,000								
" 1818, in part of 840,000 <i>l.</i> , per 58 Geo. 3, c. 71	236,000								
				756,000	-	-			
Other Miscellaneous Income :				839,470	8	3			
Savings of Grants of Parliament, and Over-Issues, &c., repaid	-			137,463	14	1			
Premium and Interest of Exchequer Bills sold for the Public	-			90,489	18	8			
Surplus Civil List, Scotland, carried to Civil List	-			10,000	-	-			
Unclaimed Dividends received	-	-	-	332,948	6	7			
Less re-issued	-	-	-	265,169	19	10			
				67,778	6	9			
TOTAL GROSS INCOME	-	-	-	-	-	-	1,145,202	7	9
OTHER RECEIPTS :									
Repayment of Advances :									
For Public Works and Improvements, &c., under various Acts	-	-	-	-	-	-	139,238	14	9
Police, Ireland, per 54 Geo. 3, cc. 131 and 180	-	-	-	-	-	-	21,312	2	9
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland	-	-	-	-	-	-	85,426	6	10
Raised by Creation of Public Debt :									245,977 4 4
Funded Debt :									
In part of 3,000,000 <i>l.</i> Loan 1818, per 58 Geo. 3, c. 23	-			2,725,000	-	-			
In Money, in lieu of Exchequer Bills Funded, per 58 Geo. 3, c. 23	-			8,125,000	-	-			
Exchequer Bills Funded, per 58 Geo. 3, c. 23	-	-	-	16,338,200	-	-			
By 5 <i>l.</i> per Cent. Loan Debentures, Ireland, per 45 Geo. 3, c. 43	-			3,692	6	2			
Unfunded Debt :							27,191,892	6	2
By Issue of Exchequer Bills :									
Supply, for Exchange	-	-	-	27,680,500					
" for other Public Services	-	-	-	7,637,100					
" for Public Works (for Advances)	-	-	-	316,100					
In anticipation of Annual Duties, for Exchange	-	-	-	400,000					
" for other Public Services	-	-	-	2,600,000					
Deficiency Bills, per 57 Geo. 3, c. 48	-	-	-	3,000,000	-	-			
Treasury Bills, Ireland	-	-	-	12,578,143	17	8			
				800,000	-	-			
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT	-	-	-	-	-	-	52,011,843	17	8
									79,203,736 3 10
							£.	149,228,613	19 9

into and Issues from the Exchequer, &c., in the Year ended 5th January 1819. (58 & 59 Geo. III.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 2,678,997 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> , Dividends of Sinking Fund - - -				-	-	-	-	-	-	26,852,042	13	8	
Annuities for Lives and Terms of Years, including Long Annuities (deducting 6,479 <i>l.</i> , transferred to Sinking Fund), and 234,378 <i>l.</i> 12 <i>s.</i> , Life Annuities, out of Sinking Fund - - -				-	-	-	-	-	-	1,960,065	2	8	
Management of Funded Debt - - -				-	-	-	-	-	-	278,256	19	10	
Interest of Exchequer Bills :													
Supply - - -				-	-	-	2,102,101	13	-				
In anticipation of Annual Duties - - -				-	-	-	26,017	11	8				
Deficiency Bills - - -				-	-	-	9,326	3	4				
Irish Treasury Bills - - -				-	-	-	56,937	16	8				
										2,194,383	4	8	
TOTAL INTEREST, &c. of PUBLIC DEBT - - -				-	-	-	-	-	-	31,284,748	-	10	
CIVIL GOVERNMENT :													
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family - -				298,000	-	-							
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - -				32,578	7	-							
" 3rd Class. British Ministers Abroad - - -				232,173	5	7							
" 4th Class. His Majesty's Tradesmen's Bills - - -				242,895	1	1							
" 5th Class. Salaries of His Majesty's Household - - -				139,098	18	11							
" 6th Class. Pensions and Annuities - - -				88,250	14	3							
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> , out of Gross Revenue - - -				40,767	5	4							
" 8th Class. Salaries of Commissioners of the Treasury - -				13,822	-	-							
" Contingent and occasional Payments - - -				23,713	4	-							
In England - - -				1,111,298	16	2							
" Ireland, including Civil List Pensions - - -				208,105	6	-				1,319,404	2	2	
Annuities and Pensions granted by Parliament :													
To the Royal Family - - -				325,620	13	9							
Other Annuities and Pensions - - -				102,414	8	2				428,035	1	11	
Salaries and Allowances - - -				-	-	-	72,769	6	7				
Courts of Justice - - -				-	-	-	65,960	-	6				
Miscellaneous Payments out of the Consolidated Fund :													
Interest and Sinking Fund, Russian Dutch Loan - - -				131,597	2	5							
Other Charges - - -				227,711	18	7				359,309	8	-	
										2,245,477	12	2	
Lottery Prizes, 633,515 <i>l.</i> 9 <i>s.</i> 10 <i>d.</i> ; Receiving Charge, 2,000 <i>l.</i> -				-	-	-				635,515	9	10	
Miscellaneous Civil Services out of Supply Grants :													
Class 1. Public Works and Buildings - - -				318,664	8	4							
" 2. Salaries, &c., of Public Departments - - -				465,610	-	7							
" 3. Law and Justice - - -				209,243	19	9							
" 4. Education, Science, and Art - - -				117,490	2	6							
" 5. Colonial, Consular, and other Foreign Services - - -				310,071	14	10							
" 6. Superannuations, Charities, &c. - - -				204,107	12	11							
" 7. Miscellaneous, Special and Temporary - - -				883,508	16	5				2,508,696	15	4	
Payments out of Gross Revenue :													
Charges of Collection and Management of Revenue - - -				4,533,085	6	8							
Other Payments for National Objects (see Appendix 1) - - -				654,804	19	3				5,187,890	5	11	
TOTAL CIVIL GOVERNMENT - - -				-	-	-				10,577,580	3	3	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 34,064 <i>l.</i> 14 <i>s.</i> 10 <i>d.</i> out of Gross Revenue - - -				-	-	-				9,067,240	9	5	
NAVY SERVICES, including 116,450 <i>l.</i> , Naval Prize Money - - -				-	-	-				6,638,164	7	9	
TOTAL MILITARY and NAVAL EXPENDITURE - - -				-	-	-				15,705,404	17	2	
TOTAL EXPENDITURE - - -				-	-	-				57,567,733	1	3	
Advances by way of Loan :													
For Public Works and Improvements, under various Acts - - -				-	-	-	461,262	18	7				
Police Ireland, per 54 Geo. 3, cc. 131 and 180 - - -				-	-	-	35,390	3	10				
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland - - -				-	-	-	99,544	4	2				
										596,197	6	7	
Redemption of Funded Debt :													
Sinking Fund, applicable to the Purchase of Stock - - -				-	-	-	15,037,726	8	9				
Redemption of Unfunded Debt :				£.	s.	d.							
Exchequer Bills—Supply, Funded per 58 Geo. 3, c. 23 - - -				16,338,200	-	-							
" paid off in New Bills - - -				28,080,500	-	-							
" " in Money - - -				4,746,292	14	3							
							49,164,992	14	3				
In anticipation of Annual Duties, out of Revenue - - -				-	-	-	2,553,000	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48 - - -				-	-	-	12,572,143	17	8				
Treasury Bills, Ireland - - -				-	-	-	1,086,553	16	11				
										65,382,690	8	10	
TOTAL applied to the REDUCTION of DEBT - - -				-	-	-	-	-	-	80,420,416	17	7	
BALANCES on 5th January 1819 -													
{ In the British Exchequer - - -				-	-	-	9,957,393	14	7				
{ In the Irish Exchequer - - -				-	-	-	686,872	19	9				
										10,644,266	14	4	
										£.	149,228,613	19	9

(59 & 60 Geo. III.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1819 - - - { In the British Exchequer	-	-	-	9,957,393	14	7			
- - - { In the Irish Exchequer -	-	-	-	686,872	19	9			
							10,644,266	14	4
GROSS RECEIPTS available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1820:—									
Customs - - - - -	-	-	-	12,974,357	17	-			
Excise, including Quit Rents and other Revenues of Crown Lands in Ireland, under the Management of Excise - - - - -	-	-	-	26,537,777	9	5			
Stamps - - - - -	-	-	-	7,000,488	3	5			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	8,164,844	11	10			
Income and Property Tax - - - - -	-	-	-	171,188	7	-			
Post Office - - - - -	-	-	-	2,128,397	11	7			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	960	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	14,069	19	4						
Fees, &c. of Public Offices, carried to the Public Account - -	45,340	17	6						
Conscience Money - - - - -	777	7	8						
Voluntary Contributions, per 57 Geo. 3, c. 5, s. 38 - - -	57,870	18	6						
From Bank of Ireland, Compensations on transfer of Suitors' Money	2,067	13	10						
Bequest to Sinking Fund, through National Debt Commissioners -	187	9	9						
	£.	s.	d.						
Lottery, 1818, to complete 840,000 <i>l.</i> , per 58 Geo. 3, c. 71 - - - - -	604,000	-	-						
„ 1819, in part of 914,083 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per 59 Geo. 3, c. 65 - - -	196,000	-	-						
	800,000	-	-						
Other Miscellaneous Income:	920,314	6	7						
Savings on Grants of Parliament, and Over-Issues, &c., repaid -	142,297	12	6						
Premium and Interest of Exchequer Bills sold for the Public -	22,689	-	4						
Surplus Civil List, Scotland, carried to Civil List - - -	10,000	-	-						
				1,095,300	19	5			
TOTAL GROSS INCOME - - - - -	-	-	-				58,073,314	19	8
OTHER RECEIPTS:									
Repayment of Advances:									
For Public Works and Improvements, &c., under various Acts -	-	-	-	151,744	5	2			
Police, Ireland, per 54 Geo. 3, cc. 131 and 180 - - -	-	-	-	25,656	15	7			
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland -	-	-	-	96,405	19	7			
							273,807	-	4
Raised by Creation of Public Debt:									
Funded Debt:									
In further part of 3,000,000 <i>l.</i> Loan, 1818, per 58 Geo. 3, c. 23 (2,999,920 <i>l.</i> only raised) - - - - -	274,920	-	-						
In Money in lieu of Exchequer Bills funded, per 58 Geo. 3, c. 23 - - - - -	1,592,671	16	-						
Exchequer Bills funded, per 58 Geo. 3, c. 23 - - - - -	1,369,000	-	-						
In part of 12,000,000 <i>l.</i> Loan, 1819, per 59 Geo. 3, c. 42 -	10,919,795	11	-						
In part of 12,000,000 <i>l.</i> Sinking Fund Loan, 1819, per 59 Geo. 3, c. 71 - - - - -	6,000,000	-	-						
By 5 <i>l.</i> per cent. Loan Debentures, Ireland (for improving Post Roads), per 45 Geo. 3, c. 43 - - - - -	923	1	6						
				20,157,310	8	6			
Unfunded Debt:									
By Issue of Exchequer Bills:	£.								
Supply, for Exchange - - - - -	8,964,700								
„ for other Public Services - - - - -	2,133,850								
„ for Public Works (for Advances) - - - - -	385,000								
	11,483,550	-	-						
In anticipation of Annual Duties - - - - -	3,597,000	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	25,906,063	3	4						
Treasury Bills, Ireland - - - - -	2,000,000	-	-						
				42,986,613	3	4			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				63,143,923	11	10
				£.			132,135,312	6	2

into and Issues from the Exchequer, &c., in the Year ended 5th January 1820. (59 & 60 Geo. III.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:										
Interest of Funded Debt, deducting 3,297,803 <i>l.</i> 2 <i>s.</i> 10 <i>d.</i> , Dividends of Sinking Fund -		-	-	-	-	-	-	27,931,734	16	1
Annuities for Lives and Terms of Years, including Long Annuities (deducting 7,224 <i>l.</i> 10 <i>s.</i> transferred to Sinking Fund), and 331,466 <i>l.</i> 8 <i>s.</i> 6 <i>d.</i> , Life Annuities out of Sinking Fund -		-	-	-	-	-	-	1,993,066	9	1
Unclaimed Dividends, &c., re-issued to the Bank of England -		-	-	-	-	-	262,091	10	5	
Less received -		-	-	-	-	-	237,512	16	11	
Management of Funded Debt -		-	-	-	-	-	-	24,578	13	6
Interest of Exchequer Bills:		-	-	-	-	-	-	272,840	14	6
Supply -		-	-	-	-	-	610,000	-	-	
In anticipation of Annual Duties -		-	-	-	-	-	49,288	18	6	
Deficiency Bills -		-	-	-	-	-	49,119	16	6	
Irish Treasury Bills -		-	-	-	-	-	92,964	7	8	
Discount on prompt Payment, and receiving Charges of Loans -		-	-	-	-	-	-	801,373	2	8
TOTAL INTEREST, &c. of PUBLIC DEBT -		-	-	-	-	-	-	39,008	16	8
		-	-	-	-	-	-	31,062,602	12	6
CIVIL GOVERNMENT:										
Civil List, 1st Class. His Majesty's Privy Purse, 60,000 <i>l.</i> , and Annuities to the Queen and Royal Family -		242,944	8	10						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -		32,352	12	-						
" 3rd Class. British Ministers Abroad -		224,904	5	3						
" 4th Class. His Majesty's Tradesmen's Bills -		210,782	1	4						
" 5th Class. Salaries of His Majesty's Household -		136,272	11	11						
" 6th Class. Pensions and Annuities -		86,877	6	10						
" 7th Class. Fees and Salaries, including 2,000 <i>l.</i> out of Gross Revenue -		41,088	14	11						
" 8th Class. Salaries of Commissioners of the Treasury -		13,822	-	-						
" Contingent and occasional Payments -		53,962	8	9						
In England -		1,043,006	9	10						
" Ireland, including Civil List Pensions -		198,056	10	10						
Annuities and Pensions granted by Parliament:							1,241,063	8	-	
To the Royal Family -		335,000	-	-						
Other Annuities and Pensions -		112,883	1	9						
Salaries and Allowances -		-	-	-			447,883	1	9	
Courts of Justice -		-	-	-			78,821	4	6	
Miscellaneous Payments out of the Consolidated Fund:							65,791	5	8	
Interest and Sinking Fund, Russian-Dutch Loan -		132,705	6	9						
Towards purchase of Estate for Duke of Wellington -		210,000	-	-						
Other Charges -		214,710	17	-						
Lottery Prizes, 579,525 <i>l.</i> 15 <i>s.</i> ; Receiving Charge, 1,000 <i>l.</i> -		-	-	-			557,416	3	9	
Miscellaneous Civil Services out of Supply Grants:							2,390,974	16	4	
Class 1. Public Works and Buildings -		160,817	10	6				580,525	15	-
" 2. Salaries, &c. of Public Departments -		455,157	7	1						
" 3. Law and Justice -		275,084	1	4						
" 4. Education, Science, and Art -		91,173	12	3						
" 5. Colonial, Consular, and other Foreign Services -		361,996	6	-						
" 6. Superannuations, Charities, &c. -		236,072	18	4						
" 7. Miscellaneous, Special, and Temporary -		232,965	10	9						
Payments out of Gross Revenue:							1,813,267	6	3	
Charges of Collection and Management of Revenue -		4,371,520	9	2						
Other Payments for National Objects (see Appendix 1) -		624,011	18	3						
TOTAL CIVIL GOVERNMENT -		-	-	-			4,995,532	7	5	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 28,304 <i>l.</i> 18 <i>s.</i> 10 <i>d.</i> out of Gross Revenue -		-	-	-			9,780,300	5	-	
NAVY SERVICES -		-	-	-			10,282,605	10	1	
TOTAL MILITARY and NAVAL EXPENDITURE -		-	-	-			6,395,552	18	8	
TOTAL EXPENDITURE -		-	-	-			-	16,678,158	8	9
Advances by way of Loan:							-	57,521,061	6	3
For Public Works and Improvements, &c., under various Acts -		-	-	-						
Police, Ireland, per 54 Geo. 3, cc. 131 and 180 -		-	-	-			531,318	14	5	
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland -		-	-	-			33,014	16	2	
Redemption of Funded Debt:							97,174	3	9	
Sinking Fund, applicable to the purchase of Stock -		-	-	-				661,507	14	4
Redemption of Unfunded Debt:							15,968,168	7	8	
Exchequer Bills—Supply, funded per 58 Geo. 3, c. 23 -		1,369,000	-	-						
" paid off in New Bills -		8,964,700	-	-						
" in Money -		2,698,000	-	-						
In anticipation of Annual Duties, out of Revenue -		13,031,700	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48 -		3,447,000	-	-						
Treasury Bills, Ireland -		25,906,063	3	4						
TOTAL applied to the REDUCTION of DEBT -		2,200,000	-	-			44,584,763	3	4	
BALANCES on 5th January 1820 -										
{ In the British Exchequer -		-	-	-			12,916,161	6	1	
{ In the Irish Exchequer -		-	-	-			483,650	8	6	
		-	-	-				13,399,811	14	7
		-	-	-			£.	132,135,312	6	2

(60 Geo. III.)
(1 Geo. IV.)

GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1820	-	-	-	-	-	-	12,916,161	6	1
{ In the British Exchequer	-	-	-	-	-	-	483,650	8	6
{ In the Irish Exchequer	-	-	-	-	-	-			
									13,399,811 14 7
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1821:—									
Customs	-	-	-	-	-	-	11,857,624	10	6
Excise, including Quit Rents and other Revenue of Crown Lands in Ireland, under the Management of Excise	-	-	-	-	-	-	29,622,326	8	-
Stamps	-	-	-	-	-	-	6,881,444	3	1
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	-	-	-	8,232,931	12	10
Arrears of Income and Property Tax	-	-	-	-	-	-	46,177	19	7
Post Office	-	-	-	-	-	-	2,055,350	8	10
Crown Lands, Great Britain (Net)	-	-	-	-	-	-	966	13	4
Miscellaneous:									
Small Branches of the Hereditary Revenue	-	-	-	-	-	-	8,801	-	4
Fees, &c., of Public Offices carried to the Public Account	-	-	-	-	-	-	43,531	3	8
Ditto " " to Civil List	-	-	-	-	-	-	42,077	13	10
Conscience Money	-	-	-	-	-	-	421	2	-
Voluntary Contributions, per 57 Geo. 3, c. 5, s. 38	-	-	-	-	-	-	20	-	-
Bank of Ireland, Compensations for Tranfer of Suitors' Money	-	-	-	-	-	-	2,067	13	10
Lottery, 1819, to complete 914,083 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , per 59 Geo. 3, c. 65	-	-	-	-	-	-	718,083	6	8
„ 1820, in part of 934,250 <i>l.</i> , per 1 Geo. 4, c. 72	-	-	-	-	-	-	45,000	-	-
							763,083	6	8
Other Miscellaneous Income:							860,002	-	4
Proceeds of Old Naval Stores	-	-	-	-	-	-	260,000	-	-
Savings of Grants of Parliament and Over-Issues, &c., repaid	-	-	-	-	-	-	62,344	12	4
Premium and Interest of Exchequer Bills sold for the Public	-	-	-	-	-	-	11,845	16	8
Savings of Civil List, carried to Civil List	-	-	-	-	-	-	1,299	15	1
							1,195,492	4	5
TOTAL GROSS INCOME	-	-	-	-	-	-			59,892,314 - 7
OTHER RECEIPTS:									
Repayment of Advances:									
For Public Works and Improvements, &c., under various Acts	-	-	-	-	-	-	263,682	4	1
Police, Ireland, per 54 Geo. 3, cc. 131 and 180	-	-	-	-	-	-	9,760	14	7
Navy and Army half-pay, &c., out of Gross Revenues, Ireland	-	-	-	-	-	-	78,583	13	-
									352,026 11 8
Raised by Creation of Public Debt:									
Funded Debt:									
To complete 12,000,000 <i>l.</i> , Loan, 1819, per 59 Geo. 3, c. 42	-	-	-	-	-	-	1,080,204	9	-
To complete 12,000,000 <i>l.</i> , Sinking Fund Loan, 1819, per 59 Geo. 3, c. 71	-	-	-	-	-	-	6,000,000	-	-
In part of 5,000,000 <i>l.</i> , Loan, 1820, per 1 Geo. 4, c. 17	-	-	-	-	-	-	3,950,000	-	-
In part of 12,000,000 <i>l.</i> , Sinking Fund Loan, 1820, per 1 Geo. 4, c. 22	-	-	-	-	-	-	6,400,000	-	-
Exchequer Bills funded, in part of 7,000,000 <i>l.</i> , per 1 Geo. 4, c. 13	-	-	-	-	-	-	6,964,400	-	-
							24,394,604	9	-
Unfunded Debt:									
By issue of Exchequer Bills:									
Supply, for Exchange	-	-	-	-	-	-	15,845,800		
„ for other Public Services	-	-	-	-	-	-	6,227,000		
„ for building additional Churches	-	-	-	-	-	-	14,050		
„ for Public Works (for Advances)	-	-	-	-	-	-	205,650		
							22,292,500	-	-
In anticipation of Annual Duties	-	-	-	-	-	-	2,403,000	-	-
Deficiency Bills, per 57 Geo. 3, c. 48	-	-	-	-	-	-	33,232,626	12	9
Treasury Bills, Ireland	-	-	-	-	-	-	1,500,000	-	-
							59,428,126	12	9
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-			83,822,731 1 9
							£.		157,466,883 8 7

into and Issues from the Exchequer, &c., in the Year ended 5th January 1821.

(60 Geo. III.)
(1 Geo. IV.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:										
Interest of Funded Debt, deducting 4,315,770 <i>l.</i> 5 <i>s.</i> , Dividends of Sinking Fund		-	-	-	-	-	-	27,736,054	1	9
Annuities for Lives and Terms of Years, including Long Annuities (deducting 8,014 <i>l.</i> 10 <i>s.</i> transferred to Sinking Fund), and 352,882 <i>l.</i> 4 <i>s.</i> 2 <i>d.</i> Life Annuities, out of Sinking Fund		-	-	-	-	-	-	1,787,938	17	6 ⁴
Unclaimed Dividends re-issued to the Bank of England		-	-	-	-	-	291,807	19	8	
Less received		-	-	-	-	-	283,810	7	11	
Management of Funded Debt		-	-	-	-	-	-	7,997	11	9
Interest of Exchequer Bills:		-	-	-	-	-	-	278,552	1	9
Supply		-	-	-	-	-	1,781,740	11	5	
In anticipation of Annual Duties		-	-	-	-	-	43,590	12	3	
Deficiency Bills		-	-	-	-	-	110,285	19	1	
Irish Treasury Bills		-	-	-	-	-	80,000	-	-	
Premium on Exchequer Bills Funded		-	-	-	-	-	58,607	-	-	
Discount on prompt Payment, and receiving charge of Loan, 1819		-	-	-	-	-	137,659	12	6	
TOTAL INTEREST, &c. of PUBLIC DEBT		-	-	-	-	-	-	196,266	12	6
CIVIL GOVERNMENT:		-	-	-	-	-	-	32,022,426	8	-
Civil List, 1st Class. His Majesty's Privy Purse, and Annuities to the Queen and Royal Family		78,159	6	10	-	-	-	-	-	-
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.		32,687	19	6	-	-	-	-	-	-
" 3rd Class. British Ministers Abroad		182,698	14	9	-	-	-	-	-	-
" 4th Class. His Majesty's Tradesmen's Bills		208,400	9	8	-	-	-	-	-	-
" 5th Class. Salaries of His Majesty's Household		131,604	16	4	-	-	-	-	-	-
" 6th Class. Pensions and Annuities		85,139	8	8	-	-	-	-	-	-
" 7th Class. Fees and Salaries		38,264	2	5	-	-	-	-	-	-
" 8th Class. Salaries of Commissioners of the Treasury		13,822	-	-	-	-	-	-	-	-
" Contingent and occasional Payments		26,365	7	11	-	-	-	-	-	-
In England		797,142	-	1	-	-	-	-	-	-
" Ireland, including Civil List Pensions		204,231	3	11	-	-	-	1,001,373	4	-
Annuities and Pensions granted by Parliament:		-	-	-	-	-	-	-	-	-
To the Royal Family, including 50,000 <i>l.</i> to Prince Leopold		239,327	3	-	-	-	-	-	-	-
Other Annuities and Pensions		120,073	8	3	-	-	-	359,400	11	3
Salaries and Allowances		-	-	-	-	-	-	83,378	5	6
Courts of Justice		-	-	-	-	-	-	62,179	15	10
Miscellaneous Payments out of the Consolidated Fund:		-	-	-	-	-	-	-	-	-
Interest and Sinking Fund of Russian Dutch Loan		125,475	1	-	-	-	-	-	-	-
Other Charges		192,534	18	6	-	-	-	318,009	19	6
Lottery Prizes, 584,928 <i>l.</i> 16 <i>s.</i> 6 <i>d.</i> ; Receiving Charge, 3,000 <i>l.</i>		-	-	-	-	-	-	1,824,341	16	1
Miscellaneous Civil Services out of Supply Grants:		-	-	-	-	-	-	587,928	16	6
Class 1. Public Works and Buildings		262,681	15	6	-	-	-	-	-	-
" 2. Salaries, &c. of Public Departments		520,811	-	-	-	-	-	-	-	-
" 3. Law and Justice		376,495	11	4	-	-	-	-	-	-
" 4. Education, Science, and Art		83,434	6	1	-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services		300,324	8	4	-	-	-	-	-	-
" 6. Superannuations, Charities, &c.		452,240	8	7	-	-	-	-	-	-
" 7. Miscellaneous, Special, and Temporary		318,071	14	-	-	-	-	2,314,059	3	10
Towards Building Additional Churches		-	-	-	-	-	-	14,050	-	-
Payments out of Gross Revenue:		-	-	-	-	-	-	-	-	-
Charges of Collection and Management of Revenue		4,270,992	3	2	-	-	-	-	-	-
Other Payments for National Objects (see Appendix I)		676,938	14	6	-	-	-	4,947,930	17	8
TOTAL CIVIL GOVERNMENT		-	-	-	-	-	-	9,688,310	14	1
ARMY, MILITIA, COMMISSARIAT and ORDNANCE SERVICES (including 32,824 <i>l.</i> 1 <i>s.</i> 9 <i>d.</i> out of Gross Revenue)		-	-	-	-	-	-	10,069,930	11	4
NAVY SERVICES		-	-	-	-	-	-	6,647,799	5	8
TOTAL MILITARY and NAVAL EXPENDITURE		-	-	-	-	-	-	16,717,729	17	-
TOTAL EXPENDITURE		-	-	-	-	-	-	58,428,466	19	1
Advances by way of Loan:		-	-	-	-	-	-	-	-	-
For Public Works and Improvements, &c., under various Acts, including 90,000 <i>l.</i> out of Supplies, for the New Street		-	-	-	-	-	439,308	11	10	
Police, Ireland, per 54 Geo. 3, cc. 131 and 180		-	-	-	-	-	78,000	-	-	
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland		-	-	-	-	-	99,810	9	10	
Redemption of Funded Debt:		-	-	-	-	-	-	617,119	1	8
Sinking Fund, applicable to purchase of Stock		-	-	-	-	-	17,146,890	16	9	
Redemption of Unfunded Debt:		-	-	-	-	-	-	-	-	-
Exchequer Bills—Supply, funded		6,964,400	-	-	-	-	-	-	-	-
" paid off in New Bills		15,845,800	-	-	-	-	-	-	-	-
" in Money		12,371,000	-	-	-	-	-	35,181,200	-	-
In anticipation of Annual Duties, out of Revenue		-	-	-	-	-	3,000,000	-	-	
Deficiency Bills, per 57 Geo. 3, c. 48		-	-	-	-	-	33,232,626	12	9	
Treasury Bills, Ireland		-	-	-	-	-	2,100,000	-	-	
TOTAL applied to the REDUCTION of DEBT		-	-	-	-	-	-	90,660,717	9	6
BALANCES on 5th January 1821		-	-	-	-	-	7,327,449	18	4	
In the British Exchequer		-	-	-	-	-	433,130	-	-	
In the Irish Exchequer		-	-	-	-	-	-	7,760,579	18	4
		-	-	-	-	-	£.	157,466,883	8	7

* Including 9,592*l.* 8*s.* 3*d.*, balance appropriated to the payment of Exchequer Tontine Annuities (see Appendix to Report of Committee on Public Accounts, 1822, p. 95).

(2 Geo. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1821 - - - { In the British Exchequer	-	-	-	7,327,449	18	4				
- - - { In the Irish Exchequer -	-	-	-	433,130	-	-				
							7,760,579	18	4	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1822:—										
Customs - - - - -	-	-	-	12,734,560	16	6				
Excise, including Quit Rents and other Revenue of Crown Lands in Ire- land, under the Management of Excise - - - - -	-	-	-	29,890,722	18	8				
Stamps - - - - -	-	-	-	6,830,603	6	3				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	8,306,629	12	4				
Arrears of Property Tax - - - - -	-	-	-	44,376	10	5				
Post Office - - - - -	-	-	-	2,017,903	13	7				
Crown Lands, Great Britain (Net) - - - - -	-	-	-	966	13	4				
Miscellaneous:										
Small Branches of the Hereditary Revenue - - - - -	14,338	8	3							
Fees, &c. of Public Offices - - - - -	79,435	7	3							
Conscience Money - - - - -	1,229	2	-							
Bank of Ireland, Compensation for transfer of Suitors' Money -	2,067	13	10							
Casual Receipts, including 50 l. Bequest to Sinking Fund, through National Debt Commissioners - - - - -	5,542	16	8							
	£.	s.	d.							
Lottery, 1820, to complete 934,250 l., per 1 Geo. 4, c. 72 - - - - -	889,250	-	-							
„ 1821, in part of 804,000 l., per 1 & 2 Geo. 4, c. 120 - - - - -	20,000	-	-							
				909,250	-	-				
Other Miscellaneous Income:				1,011,863	8	-				
Proceeds of Old Naval Stores - - - - -	163,400	-	-							
Savings of Grants of Parliament, and Over-Issues, &c., repaid -	16,106	19	-							
Surplus of pecuniary Indemnity paid by France - - - - -	500,000	-	-							
Premium and Interest of Exchequer Bills sold for the Public -	10,724	5	10							
	£.	s.	d.							
Unclaimed Dividends, &c. received - - - - -	304,479	9	2							
Less re-issued - - - - -	220,568	15	11							
				83,910	13	3				
TOTAL GROSS INCOME - - - - -	-	-	-	1,786,005	6	1				
							61,611,768	17	2	
OTHER RECEIPTS:										
Repayment of Advances:										
For Public Works and Improvements, &c., under various Acts -	-	-	-	207,175	17	3				
Police, Ireland, per 54 Geo. 3, cc. 131 and 180 - - - - -	-	-	-	37,642	11	8				
Navy and Army half-pay, &c., out of Gross Revenues, Ireland -	-	-	-	80,033	12	9				
							324,852	1	8	
Raised by Creation of Public Debt:										
Funded Debt:										
To complete 5,000,000 l., Loan, 1820, per 1 Geo. 4, c. 17 -	1,050,000	-	-							
To complete 12,000,000 l. Sinking Fund Loan, 1820, per 1 Geo. 4, c. 22 - - - - -	5,600,000	-	-							
In part of 13,000,000 l., Sinking Fund Loan, 1821, per 1 & 2 Geo. 4, c. 70, including 162,000 l. advanced by the Bank of Ireland on the Credit of this Loan - - - - -	6,736,461	10	10							
Loan from Bank of Ireland, per 1 & 2 Geo. 4, c. 72 - - -	461,538	9	2							
Exchequer Bills funded, to complete 7,000,000 l., per 1 Geo. 4, c. 13 - - - - -	35,600	-	-							
				13,883,600	-	-				
Unfunded Debt:										
By issue of Exchequer Bills:	£.									
Supply, for Exchange - - - - -	23,926,200									
„ for other Public Services - - - - -	3,782,700									
„ for building Additional Churches - - - - -	44,300									
„ for Public Works (for Advances) - - - - -	249,000									
				28,002,200	-	-				
In anticipation of Annual Duties, for Exchange - - - - -	720,000									
„ for other Public Services - - - - -	3,280,000									
				4,000,000	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	35,339,395	8	8							
Treasury Bills, Ireland - - - - -	1,000,000	-	-							
Ditto - for Commercial Credit, per 1 Geo. 4, c. 39 -	105,181	9	5							
				68,446,776	18	1				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				82,330,376	18	1	
							£.	152,027,577	15	3

into and Issues from the Exchequer, &c., in the Year ended 5th January 1822.

(2 Geo. IV.)

			£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT:											
Interest of Funded Debt, deducting 3,815,255 l. 11 s. 10 d., Dividends of Sinking Fund -			-	-	-	-	-	-	28,080,140	9	7
Annuities for Lives and Terms of Years, including Long Annuities (deducting 8,668 l. 10 s. transferred to Sinking Fund), and 381,249 l. 14 s. 9 d. Life Annuities, out of the Sinking Fund -			-	-	-	-	-	-	1,806,657	6	3
Management of Funded Debt -			-	-	-	-	-	-	276,223	19	2
Interest of Exchequer Bills:											
Supply -			-	-	-	1,507,260	19	4			
In anticipation of Annual Duties -			-	-	-	35,550	19	4			
Deficiency Bills -			-	-	-	116,528	18	4			
Irish Treasury Bills -			-	-	-	60,000	-	-			
Discount on Prompt Payment, and Receiving Charge of Loan, 1819 -			-	-	-	-	-	-	1,719,340	17	-
			-	-	-	-	-	-	19,216	4	11
TOTAL INTEREST, &c. of PUBLIC DEBT -			-	-	-	-	-	-	31,901,578	16	11
CIVIL GOVERNMENT:											
Civil List, 1st Class. His Majesty's Privy Purse -			60,000	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -			32,955	-	-						
" 3rd Class. British Ministers Abroad -			260,056	17	1						
" 4th Class. His Majesty's Tradesmen's Bills -			224,404	3	-						
" 5th Class. Salaries of His Majesty's Household -			128,947	3	5						
" 6th Class. Pensions and Annuities -			90,552	18	3						
" 7th Class. Fees and Salaries -			40,561	11	11						
" 8th Class. Salaries of Commissioners of the Treasury -			13,822	-	-						
" Contingent and occasional Payments -			38,656	4	-						
In England -			889,955	17	8						
Ireland, including Civil List Pensions -			214,877	6	2						
Annuities and Pensions granted by Parliament:						1,104,833	3	10			
To Queen Caroline and the Royal Family -			301,222	11	2						
Other Annuities and Pensions -			133,597	6	4						
Salaries and Allowances -			-	-	-	434,819	17	6			
Courts of Justice -			-	-	-	87,260	3	1			
Miscellaneous Payments out of the Consolidated Fund:						70,861	14	1			
Interest, &c., Russian Dutch Loan -			118,356	9	4						
Other Charges -			247,646	6	6						
Lottery Prizes 687,110 l. 4 s., Receiving Charge 3,000 l. -			-	-	-	366,002	15	10			
Miscellaneous Civil Services out of Supplies:						2,063,777	14	4			
Class 1. Public Works and Buildings -			213,777	2	-	690,110	4	-			
" 2. Salaries, &c. of Public Departments -			486,466	10	-						
" 3. Law and Justice -			218,303	13	3						
" 4. Education, Science and Art -			70,817	10	11						
" 5. Colonial, Consular, and other Foreign Services -			302,560	10	9						
" 6. Superannuations, Charities, &c. -			203,472	13	8						
" 7. Miscellaneous, Special, and Temporary -			482,046	2	3						
For Building Additional Churches -			-	-	-	1,977,444	2	10			
Payments out of Gross Revenue:						44,300	-	-			
Charges of Collection and Management -			4,329,996	2	-						
Other Payments for National Objects (see Appendix 1) -			790,984	4	10						
TOTAL CIVIL GOVERNMENT -			-	-	-	5,120,980	6	10			
ARMY, MILITIA, COMMISSARIAT and ORDNANCE SERVICES (including 36,477 l. 6 s. 2 d. out of Gross Revenue) -			-	-	-	9,896,612	8	-			
NAVY SERVICES, including 163,400 l. to Out-Pensioners, Greenwich Hospital, per 1 & 2 Geo. 4, c. 98 -			-	-	-	10,359,049	13	4			
TOTAL MILITARY and NAVAL EXPENDITURE -			-	-	-	6,270,679	15	4			
TOTAL EXPENDITURE -			-	-	-	16,629,729	8	8			
Advances by way of Loan:						58,427,920	13	7			
For Public Works and Improvements, &c., under various Acts, including 90,000 l. out of Supplies, for the new Street -			-	-	-	467,256	12	7			
Police, Ireland, per 54 Geo. 3, cc. 131 and 180 -			-	-	-	102,561	18	-			
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland -			-	-	-	104,007	2	8			
Commercial Credit, Ireland, per 1 Geo. 4, c. 39 -			-	-	-	105,181	9	5			
Redemption of Funded Debt:						779,007	2	8			
Sinking Fund, applicable to purchase of Stock -			-	-	-	16,828,101	3	1			
Redemption of Unfunded Debt:											
Exchequer Bills—Supply, Funded -			£.	s.	d.						
" paid off in New Bills -			35,600	-	-						
" in Money -			23,926,200	-	-						
" in Money -			4,775,000	-	-						
In anticipation of Annual Duties, out of Revenue -			28,736,800	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48 -			4,000,000	-	-						
Treasury Bills, Ireland -			35,339,395	8	8						
TOTAL applied to the REDUCTION of DEBT -			1,500,000	-	-	69,576,195	8	8			
BALANCES on 5th January 1822 -						86,404,206	11	9			
{ In the British Exchequer -			-	-	-	5,941,618	8	10			
{ In the Irish Exchequer -			-	-	-	474,734	18	5			
			-	-	-	6,416,353	7	3			
			-	-	-	£.	152,027,577	15	3		

(3 Geo. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1822 - { In the British Exchequer - - - - -	-	-	-	6,019,064	9	3			
- { In the Irish Exchequer - - - - -	-	-	-	397,288	18	-			
							6,416,353	7	3
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1823 :—									
Customs - - - - -	-	-	-	12,958,101	17	5			
Excise, including Quit Rents and other Revenue of Crown Lands in Ireland, under the Management of Excise - - - - -	-	-	-	29,076,387	5	5			
Stamps - - - - -	-	-	-	6,932,172	7	5			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax - - - - -	-	-	-	7,732,342	11	-			
Post Office - - - - -	-	-	-	2,060,100	-	4			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	973	6	8			
Miscellaneous :									
Small Branches of the Hereditary Revenue - - - - -	8,502	19	9						
Fees, &c., of Public Offices - - - - -	61,742	7	4						
Conscience Money - - - - -	13,059	1	-						
Voluntary Contributions, and Deductions from Salaries of Public Officers, &c., per 3 Geo. 4, c. 6, s. 27 - - - - -	15,780	10	1						
Donations and Bequests, to National Debt Commissioners, - - -	15,057	10	-						
Lottery, 1821, to complete 804,000 <i>l.</i> , per 1 & 2 Geo. 4, c. 120 -	784,000	-	-						
Bank of Ireland, Compensations on Transfer of Suitors' Money -	2,067	13	10						
One-fifth of Purchase-Money of Office of Six Clerk in Chancery, Ireland - - - - -	2,584	12	4						
	902,794	14	4						
Other Miscellaneous Income :									
Proceeds of Old Naval Stores, per 3 Geo. 4, c. 127 - - - - -	151,000	-	-						
Savings of Grants of Parliament, and Over-Issues, &c., repaid -	39,583	6	6						
Savings of the Civil List, 3rd Class - - - - -	1,119	2	3						
Premium and Interest of Exchequer Bills sold for the Public -	14,088	19	8						
	£.	s.	d.						
Unclaimed Dividends, &c., received - - - - -	233,939	19	5						
Less re-issued - - - - -	232,273	14	4						
	1,666	5	1						
TOTAL GROSS INCOME - - - - -	-	-	-	1,110,252	7	10			
							59,870,329	16	1
OTHER RECEIPTS :									
Repayment of Advances :									
For Public Works and Improvements, &c., under various Acts - -	-	-	-	328,402	2	7			
Police, Ireland, per 54 Geo. 3, cc. 131 and 180, &c. - - -	-	-	-	39,442	19	5			
Navy and Army half-pay, &c., out of Gross Revenues, Ireland -	-	-	-	177,770	10	-			
East India Company, in full discharge of the Balance due on the Loan for 2,500,000 <i>l.</i> , anno 1812, per 3 Geo. 4, c. 93, s. 2*, including 42,993 <i>l.</i> 1 <i>s.</i> 9 <i>d.</i> , paid to National Debt Commissioners (see <i>per contra</i> , 1,300,000 <i>l.</i> for War Expenditure) -	-	-	-	1,851,610	1	9			
							2,397,225	13	9
Raised by Creation of Public Debt :									
Funded Debt :									
To complete 13,000,000 <i>l.</i> Sinking Fund Loan, 1821, per 1 & 2 Geo. 4, c. 70 (deducting 162,000 <i>l.</i> , repaid to the Bank of Ireland, for Advance, anno 1821 - - - - -	-	-	-	6,263,538	9	2			
In part of 7,350,000 <i>l.</i> , Sinking Fund Loan, 1822, per 3 Geo. 4, c. 73 - - - - -	-	-	-	5,100,000	-	-			
							11,363,538	9	2
Unfunded Debt :									
By Issue of Exchequer Bills : - - - - -	£.								
Supply, for Exchange - - - - -	33,480,800								
„ for other Public Services - - - - -	6,967,600								
„ for Building Additional Churches - - - - -	34,500								
„ for Public Works (for Advances) - - - - -	109,650			40,592,550	-	-			
In anticipation of Annual Duties, for Exchange - - - - -	330,000								
„ for other Public Services - - - - -	2,670,000			3,000,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-			31,517,267	15	7			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -	-	-	-	75,109,817	15	7			
							86,473,356	4	9
							£.	155,157,265	1 10

* By s. 6, of this Act, the charges for Interest, &c., of 2,365,655 *l.* Balance remaining unredeemed of 3*l.* per Cent. stock created by this Loan, to be paid out of the Consolidated Fund, from 5 July 1822.

into and Issues from the Exchequer, &c., in the Year ended 5th January 1823.

(3 Geo. IV.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 2,625,712 l. 10 s. 6 d., Dividends of Sinking Fund -				-	-	-	-	-	-	27,801,717	10	10
Annuities for Lives and Terms of Years including Long Annuities (deducting 10,248 l. 10 s. paid to Sinking Fund), and 422,053 l. 11 s. 6 d. Life Annuities, out of Sinking Fund -				-	-	-	-	-	-	1,841,740	3	7
Management of Funded Debt -				-	-	-	-	-	-	277,870	6	6
Interest of Exchequer Bills :				-	-	-	-	-	-	-	-	-
Supply -				-	-	-	1,285,857	10	10	-	-	-
In anticipation of Annual Duties -				-	-	-	20,551	13	5	-	-	-
Deficiency Bills -				-	-	-	79,015	-	2	-	-	-
Irish Treasury Bills -				-	-	-	45,172	12	5	-	-	-
TOTAL INTEREST, &c., of PUBLIC DEBT -				-	-	-	-	-	-	1,430,596	16	10
TOTAL INTEREST, &c., of PUBLIC DEBT -				-	-	-	-	-	-	31,351,924	17	9
CIVIL GOVERNMENT :												
Civil List, 1st Class. His Majesty's Privy Purse -				60,000	-	-	-	-	-	-	-	-
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -				32,955	-	-	-	-	-	-	-	-
" 3rd Class. British Ministers Abroad -				225,522	-	9	-	-	-	-	-	-
" 4th Class. His Majesty's Tradesmen's Bills -				192,626	16	3	-	-	-	-	-	-
" 5th Class. Salaries of His Majesty's Household -				155,511	19	9	-	-	-	-	-	-
" 6th Class. Pensions and Annuities -				92,368	10	-	-	-	-	-	-	-
" 7th Class. Fees and Salaries -				38,043	8	10	-	-	-	-	-	-
" 8th Class. Salaries of Commissioners of the Treasury -				13,822	-	-	-	-	-	-	-	-
" Contingent and occasional Payments -				55,570	15	-	-	-	-	-	-	-
In England -				866,420	10	7	-	-	-	-	-	-
Ireland, including Civil List Pensions -				193,449	2	6	-	-	-	-	-	-
Annuities and Pensions granted by Parliament :				-	-	-	1,059,869	13	1	-	-	-
To the Royal Family -				245,752	11	6	-	-	-	-	-	-
Other Annuities and Pensions -				132,679	13	8	-	-	-	-	-	-
Salaries and Allowances -				-	-	-	378,432	5	2	-	-	-
Courts of Justice -				-	-	-	87,703	10	10	-	-	-
Miscellaneous Payments out of the Consolidated Fund :				-	-	-	83,377	12	5	-	-	-
Interest and Sinking Fund of Russian Dutch Loan -				116,443	5	7	-	-	-	-	-	-
Other Charges -				256,406	3	10	-	-	-	-	-	-
Lottery prizes, 550,000 l.; Receiving Charges, 3,000 l. -				-	-	-	372,849	9	5	-	-	-
Miscellaneous Civil Services out of Supplies :				-	-	-	1,982,232	10	11	-	-	-
Class 1. Public Works and Buildings -				169,837	9	3	553,000	-	-	-	-	-
" 2. Salaries and Expenses of Public Departments -				427,436	11	6	-	-	-	-	-	-
" 3. Law and Justice -				215,835	10	2	-	-	-	-	-	-
" 4. Education, Science and Art -				79,373	13	2	-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services -				274,926	14	5	-	-	-	-	-	-
" 6. Superannuations, Charities, &c. -				543,562	6	6	-	-	-	-	-	-
" 7. Miscellaneous, Special and Temporary -				253,715	2	3	-	-	-	-	-	-
Building additional Churches -				-	-	-	1,964,737	7	3	-	-	-
Payments out of Gross Revenue :				-	-	-	109,650	-	-	-	-	-
Charges of Collection and Management of Revenue -				4,475,567	13	9	-	-	-	-	-	-
Other Payments for National Objects (see Appendix 1) -				824,103	15	1	-	-	-	-	-	-
TOTAL CIVIL GOVERNMENT -				-	-	-	5,299,671	8	10	-	-	-
ARMY, MILITIA, COMMISSARIAT and ORDNANCE SERVICES (including 31,454 l. 14 s. 8 d. out of Gross Revenue) -				-	-	-	8,738,249	12	8	-	-	-
War Expenditure by East India Company, allowed per Act 3 Geo. 4, c. 93 -				-	-	-	1,300,000	-	-	-	-	-
NAVY SERVICES -				-	-	-	5,193,642	3	-	-	-	-
TOTAL MILITARY and NAVAL EXPENDITURE -				-	-	-	-	-	-	15,231,891	15	8
TOTAL EXPENDITURE -				-	-	-	-	-	-	56,493,108	-	5
Advances by way of Loan :												
For Public Works and Improvements, &c., under various Acts, including 20,000 l. out of Supplies, for the new Street -				-	-	-	340,327	15	9	-	-	-
Police, Ireland, per 54 Geo. 3, cc. 131 and 180, &c. -				-	-	-	136,906	5	4	-	-	-
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland -				-	-	-	111,693	13	6	-	-	-
Redemption of Funded Debt :				-	-	-	-	-	-	594,927	14	5
Sinking Fund, applicable to purchase of Stock -				15,408,954	13	-	-	-	-	-	-	-
£.5 per Cent. Dissentions paid off -				2,776,359	-	10	-	-	-	-	-	-
Redemption of Unfunded Debt :				£.	s.	d.	18,185,313	13	10	-	-	-
Exchequer Bills—Supply, paid off in new Bills -				32,260,800	-	-	-	-	-	-	-	-
" " in Money, out of Revenue -				3,277,150	-	-	-	-	-	-	-	-
" " in Money, out of Sinking Fund -				340,000	-	-	-	-	-	-	-	-
In anticipation of Annual Duties, out of Revenue -				-	-	-	35,877,950	-	-	-	-	-
Deficiency Bills -				-	-	-	3,000,000	-	-	-	-	-
Treasury Bills, Ireland -				-	-	-	31,517,267	15	7	-	-	-
TOTAL applied to the REDUCTION OF DEBT -				-	-	-	70,395,217	15	7	-	-	-
BALANCES on 5th January 1823 -				-	-	-	1,105,181	9	5	-	-	-
In the British Exchequer -				-	-	-	8,178,026	6	-	-	-	-
In the Irish Exchequer -				-	-	-	205,490	2	2	-	-	-
BALANCES on 5th January 1823 -				-	-	-	-	-	-	8,383,516	8	2
BALANCES on 5th January 1823 -				-	-	-	£.	-	-	155,157,265	1	10

(4 Geo. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1823	-	-	-	8,178,026	6	-				
- { In the British Exchequer	-	-	-	205,490	2	2				
- { In the Irish Exchequer	-	-	-				8,383,516	8	2	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Draw-backs, Repayments, &c., and Balances and Bills outstanding on 5th January 1824:—										
Customs	-	-	-	13,854,536	17	6				
Excise, including Quit Rents and other Revenue of Crown Lands in Ireland, under the Management of Excise	-	-	-	27,182,743	14	6				
Stamps	-	-	-	7,097,980	10	11				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	6,679,491	9	3				
Post Office	-	-	-	2,055,740	13	11				
Crown Lands, Great Britain (Net)	-	-	-	966	13	4				
Miscellaneous:										
Small Branches of the Hereditary Revenue	-	-	-	7,744	16	8				
Fees, &c., of Public Offices	-	-	-	49,927	10	5				
Voluntary Contributions, &c., per 3 Geo. 4, c. 6, s. 27	-	-	-	54,874	16	1				
Bank of Ireland, Compensations on Transfer of Suitors' Money	-	-	-	2,067	13	10				
Conscience Money	-	-	-	551	13	10				
Lottery, 1822, in part of 802,475 l. 15 s., per 3 Geo. 4, c. 101	-	-	-	581,000	-	-				
				696,166	10	10				
Other Miscellaneous Income:										
Savings of Grants of Parliament, and Over-Issues, &c., repaid	-	-	-	159,954	11	-				
Savings of Civil List, 3rd Class, carried to the Public Account	-	-	-	11,018	19	3				
Over-Issues repaid, carried to the Civil List	-	-	-	11,033	11	8				
Premium and Interest of Exchequer Bills sold for the Public	-	-	-	11,068	10	4				
From Civil List, on account of the Clerk of the Hanaper	-	-	-	7,218	2	8				
From East India Company, for retired Pay, Pensions, &c.	-	-	-	90,000	-	-				
Repayment in part by Austria of Imperial Loans raised in 1795 and 1797	-	-	-	766,666	13	4				
				1,753,126	19	1				
TOTAL GROSS INCOME	-	-	-				58,624,586	18	6	
OTHER RECEIPTS:										
Repayment of Advances:										
For Public Works and Improvements, &c., under various Acts	-	-	-	244,898	-	8				
Police, Ireland, per 3 Geo. 4, cc. 103 and 180, &c.	-	-	-	59,112	18	1				
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland	-	-	-	115,930	5	5				
							419,941	4	2	
Raised by Creation of Public Debt:										
Funded Debt:										
By Loan from the Bank of England, on account of the Naval and Military Pension Annuity expiring 5th April 1867, per 4 Geo. 4, c. 22	-	-	-	2,167,870	-	-				
To complete 7,350,000 l., Sinking Fund Loan, 1822, per 3 Geo. 4, c. 73	-	-	-	2,400,000	-	-				
				4,567,870	-	-				
Unfunded Debt:										
By Issue of Exchequer Bills:			£.							
Supply, for Exchange	-	-	-	32,711,700						
„ for other Public Services	-	-	-	1,414,800						
„ for Building Churches	-	-	-	202,900						
„ for Public Works (for Advances)	-	-	-	165,200						
				34,494,600	-	-				
In anticipation of Annual Duties	-	-	-	3,000,000	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48	-	-	-	14,995,986	7	8				
				52,490,586	7	8				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				57,058,456	7	8	
							£.	124,486,500	18	6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1824.

(4 Geo. IV.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 389,732 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i> , Dividends of Sinking Fund				-	-	-	-	-	-	26,395,647	13	3	
Annuities for Lives and Terms of Years, including Long Annuities (deducting 453 <i>l.</i> 10 <i>s.</i> paid to Sinking Fund), and 469,676 <i>l.</i> 7 <i>s.</i> 10 <i>d.</i>				-	-	-	-	-	-	2,177,711	5	11	
Life Annuities out of Sinking Fund				-	-	-	-	-	-	52,720	6	11	
Unclaimed Dividends re-issued to the Bank of England				-	-	-	250,741	7	9	273,795	18	7	
Less received				-	-	-	198,021	-	10				
Management of Funded Debt				-	-	-	-	-	-				
Interest of Exchequer Bills:													
Supply				-	-	-	1,110,719	-	-				
In anticipation of Annual Duties				-	-	-	501	19	7				
Deficiency Bills				-	-	-	19,901	-	-	1,131,121	19	7	
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	30,030,997	4	3	
CIVIL GOVERNMENT:													
Civil List, 1st Class. His Majesty's Privy Purse				-	-	-	60,000	-	-				
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.				-	-	-	32,955	-	-				
" 3rd Class. British Ministers Abroad				-	-	-	193,850	7	4				
" 4th Class. His Majesty's Tradesmen's Bills				-	-	-	216,304	2	-				
" 5th Class. Salaries of his Majesty's Household				-	-	-	134,929	9	8				
" 6th Class. Pensions and Annuities				-	-	-	90,805	1	-				
" 7th Class. Fees and Salaries				-	-	-	46,821	5	6				
" 8th Class. Salaries of Commissioners of the Treasury				-	-	-	13,822	-	-				
" Occasional Payments				-	-	-	76,691	10	11				
In England				-	-	-	866,178	16	5				
" Ireland, including Civil List Pensions				-	-	-	205,870	11	3	1,072,049	7	8	
Annuities and Pensions granted by Parliament:													
To the Royal Family, including 50,000 <i>l.</i> to Prince Leopold				-	-	-	251,500	-	-				
Other Annuities and Pensions				-	-	-	126,276	2	4	377,776	2	4	
Salaries and Allowances				-	-	-	-	-	-	87,820	9	2	
Courts of Justice				-	-	-	-	-	-	97,459	6	6	
Miscellaneous Payments out of the Consolidated Fund:													
Interest, &c., Russian Dutch Loan				-	-	-	120,412	3	-				
Other Charges				-	-	-	344,538	-	1	464,950	3	1	
Lottery prizes, 553,600 <i>l.</i> ; Receiving Charge, 2,000 <i>l.</i> ; Discount on prompt Payment, 590 <i>l.</i> 17 <i>s.</i>				-	-	-	-	-	-	2,100,055	8	9	
Miscellaneous Civil Services out of Supply Grants:													
Class 1. Public Works and Buildings				-	-	-	235,346	15	4				
" 2. Salaries and Expenses of Public Departments				-	-	-	448,091	5	3				
" 3. Law and Justice				-	-	-	202,453	17	1				
" 4. Education, Science, and Art				-	-	-	79,114	1	5				
" 5. Colonial, Consular, and other Foreign Services				-	-	-	364,440	5	4				
" 6. Superannuations, Charities, &c.				-	-	-	209,523	3	6				
" 7. Miscellaneous, Special, and Temporary				-	-	-	180,618	15	7	1,719,588	3	6	
Building Additional Churches				-	-	-	-	-	-	202,900	-	-	
Payments out of Gross Revenue:													
Charges of Collection and Management of Revenue				-	-	-	4,511,387	14	5				
Other Payments for National Objects (see Appendix 1)				-	-	-	829,428	-	4	5,340,815	14	9	
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-	9,919,550	4	-	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 23,169 <i>l.</i> out of Gross Revenue)				-	-	-	-	-	-	8,739,489	1	9	
NAVY SERVICES				-	-	-	-	-	-	5,613,151	2	2	
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	-	-	-	14,352,640	3	11	
TOTAL EXPENDITURE				-	-	-	-	-	-	54,303,187	12	2	
Advances by way of Loan:													
For Public Works and Improvements, &c., under various Acts, including 367 <i>l.</i> 8 <i>s.</i> 3 <i>d.</i> out of Gross Revenue				-	-	-	-	-	-	299,428	-	8	
Police, Ireland, per 3 Geo. 4, c. 103, &c.				-	-	-	-	-	-	228,316	10	1	
Navy and Army half-pay, &c., out of Gross Revenues, Ireland				-	-	-	-	-	-	126,256	1	-	
Redemption of Funded Debt:													
Sinking Fund, applicable to purchase of Stock				-	-	-	5,652,648	13	-				
£. 5 per cent., Ireland, paid off in Money				-	-	-	17,917	12	1	654,000	11	9	
Redemption of Unfunded Debt:													
Exchequer Bills—Supply, paid off in new Bills				£.	s.	d.	32,711,700	-	-	5,670,566	5	1	
" " in Money				-	-	-	1,962,300	-	-				
£. 5. per Cent. Dissentients, out of Sinking Fund				-	-	-	34,674,000	-	-				
In anticipation of Annual Duties, out of Revenue				-	-	-	1,360,000	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48				-	-	-	3,000,000	-	-				
TOTAL applied to the REDUCTION of DEBT				-	-	-	14,995,986	7	8	54,029,986	7	8	
BALANCES on 5th January 1824				-	-	-	-	-	-	59,700,552	12	9	
In the British Exchequer				-	-	-	-	-	-	9,232,209	-	11	
In the Irish Exchequer				-	-	-	-	-	-	596,461	-	11	
										9,828,760	1	10	
										£.	124,486,500	18	6

(5 Geo. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1824 - { In the British Exchequer - - -	-	-	-	9,232,299	-	11			
- { In the Irish Exchequer - - -	-	-	-	596,461	-	11			
							9,828,760	1	10
GROSS RECEIPTS available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1825 :-									
Customs - - - - -	-	-	-	13,519,151	12	6			
Excise, including Quit Rents and other Revenue of Crown Lords in Ireland, under the Management of Excise - - - - -	-	-	-	28,475,804	5	11			
Stamps - - - - -	-	-	-	7,560,115	17	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	5,314,582	17	3			
Post Office - - - - -	-	-	-	2,153,898	14	4			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	966	13	4			
Miscellaneous :									
Small Branches of the Hereditary Revenue - - - - -	8,381	14	9						
Fees, &c., of Public Offices - - - - -	49,886	2	4						
Conscience Money - - - - -	187	2	9						
Superannuation Abatements, per 3 Geo. 4, c. 113 - - - - -	15,272	1	8						
Voluntary Contributions, &c., per 3 Geo. 4, c. 6, s. 27 - - - - -	34,830	7	5						
Bank of Ireland, Compensations on transfer of Suitors' Money - - - - -	2,067	13	11						
Droits of the Crown, carried to Civil List - - - - -	10,248	2	7						
Bequest to Sinking Fund, through National Debt Commissioners - - - - -	100	-	-						
Lottery, 1822, to complete 802,475 <i>l.</i> 15 <i>s.</i> , per £. s. d.									
3 Geo. 4, c. 101 - - - - -	221,475	15	-						
„ 1823, in part of 1,692,024 <i>l.</i> 5 <i>s.</i> , per									
4 Geo. 4, c. 60 - - - - -	402,024	5	-						
	623,500	-	-						
	744,473	5	5						
Other Miscellaneous Income :									
From Revenues of India, for Retired Pay, &c. - 60,000 - -									
In further Repayment by Austria of Imperial Loans raised in 1795 and 1797 - - - 1,733,333 6 8									
Savings of Grants of Parliament, and Over-Issues, &c., repaid - - - - - 191,796 11 10									
Savings of the Civil List, including 1,100 <i>l.</i> on account of the Clerk of the Hanaper - - - 8,927 5 2									
	1,994,057	3	8						
				2,738,530	9	1			
TOTAL GROSS INCOME - - - - -	-	-	-				59,763,050	9	5
OTHER RECEIPTS :									
Repayment of Advances :									
For Public Works and Improvements, &c., under various Acts - - - - -	-	-	-	262,189	13	2			
Police, Ireland, per 3 Geo. 4, c. 103 - - - - -	-	-	-	89,011	13	8			
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland - - - - -	-	-	-	135,490	10	6			
							486,691	17	4
Raised by Creation of Public Debt :									
Funded Debt :									
By Loan from Bank of England, on Account of the Naval and Military Pension Annuity, per 4 Geo. 4, c. 22, expiring 5 April 1867 - - - - -	-	-	-	2,445,740	-	-			
Unfunded Debt :									
By Issue of Exchequer Bills :									
Supply, for Exchange - - - - -	31,842,700	-	-						
„ for building Additional Churches - - - - -	194,600	-	-						
„ for Public Works (for Advances) - - - - -	219,200	-	-						
£. 4 per cent. Non-Assentients - - - - -	5,502,000	-	-						
In Anticipation of Annual Duties - - - - -	3,000,000	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	4,725,445	11	1						
				45,483,945	11	1			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-				47,929,685	11	1
							£.	118,008,187	19 8

into and Issues from the Exchequer, &c., in the Year ended 5th January 1825.

(5 Geo. IV.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:						£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, exclusive of 145,976 l. 11 s. 1 d., Dividends of Sinking Fund						-	-	-	-	-	-	26,287,294	2	6
Annuities for Lives and Terms of Years, including Long Annuities (deducting 4,083 l. 7 s., paid to Sinking Fund) and 514,327 l. 14 s. Life Annuities out of Sinking Fund						-	-	-	-	-	-	2,508,133	6	8
Unclaimed Dividends re-issued to the Bank of England						-	-	-	272,137	2	11			
Less received						-	-	-	223,712	18	9			
Management of Funded Debt						-	-	-	-	-	-	48,421	4	2
						-	-	-	-	-	-	274,133	1	8
Interest of Exchequer Bills:														
Supply						-	-	-	1,080,000	-	-			
In Anticipation of Annual Duties						-	-	-	6,015	16	6			
Deficiency Bills						-	-	-	1,267	16	8			
						-	-	-				1,087,288	13	2
TOTAL INTEREST, &c., of PUBLIC DEBT						-	-	-	-	-	-	30,205,268	8	2
CIVIL GOVERNMENT:														
Civil List, 1st Class. His Majesty's Privy Purse						60,000	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.						32,754	4	8						
" 3rd Class. British Ministers Abroad						268,213	12	10						
" 4th Class. His Majesty's Tradesmen's Bills						207,127	12	9						
" 5th Class. Salaries of His Majesty's Household						155,374	6	4						
" 6th Class. Pensions and Annuities						88,841	3	4						
" 7th Class. Fees and Salaries						39,503	18	4						
" 8th Class. Salaries of Commissioners of the Treasury						13,822	-	-						
" Occasional Payments						59,324	4	3						
						924,961	2	6						
" Ireland, including Civil List Pensions						209,068	3	5						
Annuities and Pensions granted by Parliament:									1,134,029	5	11			
To the Royal Family, including 50,000 l. to Prince Leopold						241,500	-	-						
Other Annuities and Pensions						130,144	1	10						
									371,644	1	10			
Salaries and Allowances						-	-	-	94,536	8	7			
Courts of Justice						-	-	-	96,265	4	11			
Miscellaneous Payments out of the Consolidated Fund:														
Interest, &c., Russian Dutch Loan						118,448	1	1						
Discount on prompt Repayment of Austrian Loan						310,714	2	10						
Other Charges						342,379	15	7						
									772,041	19	6			
Lottery prizes, 371,286 l. 17 s. 6 d.; Receiving Charge, 2,000 l.; Discount for prompt Payment, 5,006 l. 13 s. 3 d.						-	-	-	2,468,517	-	9			
						-	-	-	378,293	10	9			
Miscellaneous Civil Services out of Supply Grants:														
Class 1. Public Works and Buildings						280,370	2	2						
" 2. Salaries, &c., Expenses of Public Departments						608,231	15	2						
" 3. Law and Justice						188,757	11	-						
" 4. Education, Science, and Art						167,535	11	6						
" 5. Colonial, Consular, and other Foreign Services						356,146	1	10						
" 6. Superannuations, Charities, &c.						204,720	17	11						
" 7. Miscellaneous, Special and Temporary						235,937	10	2						
									2,041,699	9	9			
Building Additional Churches						-	-	-	194,600	-	-			
Payments out of Gross Revenue:														
Charges of Collection and Management of Revenue						4,099,717	1	8						
Other Payments for National Objects (see Appendix 1)						914,052	15	11						
									5,013,769	17	7			
TOTAL CIVIL GOVERNMENT						-	-	-				10,096,879	18	10
ARMY, MILITIA, COMMISSARIAT and ORDNANCE SERVICES (including 13,300 l. 2 s. 5 d. out of Gross Revenue)														
						-	-	-	8,993,634	7	11			
NAVY SERVICES						-	-	-	6,161,818	3	10			
TOTAL MILITARY and NAVAL EXPENDITURE						-	-	-				15,155,452	11	9
TOTAL EXPENDITURE						-	-	-	-	-	-	55,457,600	18	9
Advances by way of Loan:														
For Public Works and Improvements, &c., under various Acts, including 300,000 l. to the Commissioners of Woods, &c., for the new Street, per 5 Geo. 4, c. 48						-	-	-	647,824	11	3			
Police, Ireland, per 3 Geo. 4, c. 103						-	-	-	238,786	9	8			
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland						-	-	-	144,448	11	7			
Redemption of Funded Debt:												1,031,059	12	6
Sinking Fund, applicable to purchase of Stock						3,598,473	3	3						
£. 4 per cent. Non-Assentients paid off (including 559 l. - s. 10 d. out of Sinking Fund)						5,502,559	-	10						
Redemption of Unfunded Debt:									9,101,032	4	1			
Exchequer Bills—Supply, paid off in new Bills						-	-	31,842,700						
" " out of Revenue						-	-	1,720,300						
" " out of Sinking Fund						-	-	1,036,800						
						34,599,800	-	-						
In Anticipation of Annual Duties, out of Revenue						3,000,000	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48						4,725,445	11	1						
Redemption of the remaining third part of the Duke of Richmond's Hereditary Pension, per 39 & 40 Geo. 3, c. 43						200,027	15	6						
									42,325,273	6	7			
TOTAL applied to the REDUCTION of DEBT						-	-	-				51,626,305	10	8
BALANCES on 5th January 1825						-	-	-	9,208,984	1	8			
{ In the British Exchequer						-	-	-	684,237	16	1			
{ In the Irish Exchequer						-	-	-				9,893,221	17	9
									£.			118,008,187	19	8

(6 Geo. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1825	-	-	-	9,208,984	1	8			
{ In the British Exchequer - -	-	-	-	684,237	16	1			
{ In the Irish Exchequer - -	-	-	-				9,893,221	17	9
GROSS RECEIPTS available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1826 :—									
Customs - - - - -	-	-	-	18,749,076	9	1			
Excise, including Quit Rents and other Revenue of Crown Lands in Ireland, under the Management of Excise - - - - -	-	-	-	22,585,422	2	3			
Stamps - - - - -	-	-	-	7,735,038	13	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	5,359,804	18	7			
Post Office - - - - -	-	-	-	2,235,022	5	6			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	—					
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	8,755	12	3			
Fees, &c., of Public Offices - - - - -	-	-	-	67,641	-	9			
Conscience Money - - - - -	-	-	-	2,408	18	6			
One-fifth Purchase Money of Office of Six Clerk in Chancery, Ireland - - - - -	-	-	-	3,177	18	1			
Bank of Ireland, Compensation on transfer of Suitors' Money - -	-	-	-	2,067	13	10			
Voluntary Contributions, &c., per 3 Geo 4, c. 6, s. 27 - - -	-	-	-	1,975	5	10			
Bequest to Sinking Fund, through National Debt Commissioners -	-	-	-	900	-	-			
Lottery, 1823, in further part of 1,692,024 l. 5 s. per 4 Geo. 4, c. 60	-	-	-	955,000	-	-			
				1,041,926	9	3			
Other Miscellaneous Income:	£.	s.	d.						
Extra Receipts, Civil Departments - - - - -	80	10	11						
From Revenues of India, for Retired Pay, &c. - 60,000 - -	-	-	-						
Savings of Grants of Parliament, and Over-Issues &c., repaid - - - - -	32,678	1	6						
Savings of Civil List, by Clerk of the Hanaper - 2,000 - -	-	-	-						
				94,758	12	5			
TOTAL GROSS INCOME - - - - -	-	-	-	1,136,685	1	8			
OTHER RECEIPTS:									
Repayment of Advances:									
For Public Works and Improvements, &c., under various Acts -	-	-	-	378,623	10	-			
Police, Ireland, per 53 Geo. 4, c. 103, &c. - - - - -	-	-	-	111,566	14	7			
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland -	-	-	-	145,289	9	7			
							635,479	14	2
Raised by Creation of Public Debt:									
Funded Debt:									
By Loan from Bank of England, on Account of the Naval and Military Pension Annuity, expiring 5th April 1867, per 4 Geo. 4, c. 22 - - - - -	-	-	-	2,293,240	-	-			
Unfunded Debt:									
By Issue of Exchequer Bills:	£.								
Supply, for Exchange - - - - -	27,395,400								
„ for other Public Services - - - - -	470,000			27,865,400	-	-			
„ for building additional Churches - - - - -	-	-	-	146,500	-	-			
„ for Public Works (for Advances) - - - - -	-	-	-	125,150	-	-			
£ 4. per Cent. Non-Assentients - - - - -	-	-	-	597,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	13,145,173	2	-			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	41,879,223	2	-*			
							£.		
							112,502,214	4	3

* Exclusive of 250,000 l. Exchequer Bills, per 5 Geo. 4, c. 62, s. 33, issued to the Commissioners for the Reduction of the National Debt, to satisfy demands from trustees of Savings Banks and charged upon Savings Bank Investments. These Bills were held by the Bank of England, who made advances upon them, and they were paid off in 1826-7.

into and Issues from the Exchequer, &c., in the Year ended 5th January 1826.

(6 Geo. IV.)

				£.	s. d.	£.	s. d.	£.	s. d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :									
Interest of Funded Debt, exclusive of 479,906 l. 3 s. 8 d., Dividends of Sinking Fund - - - - -				-	-	-	-	25,543,358	8 8
Annuities for Lives and Terms of Years, including Long Annuities (deducting 6,569 l. 14 s., paid to Sinking Fund), and 551,158 l. 11 s. 7 d. Life Annuities out of Sinking Fund - - - - -				-	-	-	-	2,542,724	7 6
Unclaimed Dividends reissued to the Bank of England - - - - -				-	-	322,421	16 -		
Less received - - - - -				-	-	272,957	4 6		
								49,464	11 6
Management of Funded Debt - - - - -				-	-	-	-	272,996	16 6
Interest of Exchequer Bills :									
Supply - - - - -				-	-	820,000	- -		
Deficiency Bills - - - - -				-	-	9,498	2 5		
								829,498	2 5
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -				-	-	-	-	29,238,042	6 7
CIVIL GOVERNMENT :									
Civil List, 1st Class. His Majesty's Privy Purse - - - - -				60,000	- -				
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -				32,955	- -				
" 2nd Class. British Ministers Abroad - - - - -				182,230	9 8				
" 4th Class. His Majesty's Tradesmen's Bills - - - - -				193,582	8 6				
" 5th Class. Salaries of His Majesty's Household - - - - -				138,167	9 1				
" 6th Class. Pensions and Annuities - - - - -				88,300	12 8				
" 7th Class. Fees and Salaries - - - - -				40,261	1 -				
" 8th Class. Salaries of Commissioners of the Treasury - - - - -				13,822	- -				
" Occasional Payments - - - - -				52,611	14 3				
In England - - - - -				802,020	15 2				
Ireland, including Civil List Pensions - - - - -				207,150	13 5				
Annuities and Pensions granted by Parliament :						1,009,171	8 7		
To the Royal Family, including 50,000 l. to Prince Leopold - - - - -				243,000	- -				
Other Annuities and Pensions - - - - -				123,028	8 2				
Salaries and Allowances - - - - -				-	-	366,028	8 2		
Courts of Justice - - - - -				-	-	110,998	19 4		
						98,642	- 4		
Miscellaneous Payments out of the Consolidated Fund :									
Interest, &c. Russian Dutch Loan - - - - -				118,911	10 1				
Building Additional Churches in Scotland - - - - -				50,000	- -				
Purchase of Prisage and Butlerage of Wine in Cornwall - - - - -				27,000	- -				
Other Charges - - - - -				346,476	6 4				
						542,387	16 5		
Lottery Prizes, 1823 - - - - -				-	-	2,127,228	12 10		
Miscellaneous Civil Services out of Supply Grants :						659,610	- -		
Class 1. Public Works and Buildings - - - - -				390,804	10 6				
" 2. Salaries and Expenses of Public Departments - - - - -				563,954	14 9				
" 3. Law and Justice - - - - -				118,946	16 3				
" 4. Education, Science, and Art - - - - -				112,974	14 4				
" 5. Colonial, Consular, and other Foreign Services - - - - -				388,148	17 -				
" 6. Superannuations, Charities, &c. - - - - -				168,214	6 9				
" 7. Miscellaneous, Special and Temporary - - - - -				319,537	15 9				
						2,062,581	15 4		
Building Additional Churches - - - - -				-	-	146,500	- -		
Payments out of Gross Revenue :									
Charges of Collection and Management of Revenue - - - - -				4,044,741	18 6				
Other Payments for National Objects (see Appendix 1) - - - - -				817,258	17 7				
						4,862,000	16 1		
TOTAL CIVIL GOVERNMENT - - - - -				-	-			9,857,921	4 3
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 6,465 l. 1 s. 11 d. out of Gross Revenue) - - - - -				-	-	9,153,183	14 -		
NAVY SERVICES - - - - -				-	-	5,849,119	4 3		
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -				-	-			15,002,302	18 3
TOTAL EXPENDITURE - - - - -				-	-	-	-	54,098,266	9 1
Advances by way of Loan :									
For Public Works and Improvements, &c., under various Acts, including 1,384 l. 12 s. 4 d. out of Gross Revenue, and 100,000 l. to Commissioners of Woods, &c., for the new Street - - - - -				-	-	561,293	18 2		
Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -				-	-	271,997	19 4		
New Silver Coinage, Ireland, per 6 Geo. 4, c. 98 - - - - -				-	-	500,000	- -		
Navy and Army Half-pay, &c. out of Gross Revenues, Ireland - - - - -				-	-	146,799	12 1		
								1,480,091	9 7
Redemption of Funded Debt :									
Sinking Fund, applicable to purchase of Stock - - - - -				2,450,770	5 10				
£. 5 per Cents. paid off - - - - -				-	-	10,000	- -		
£. 4 per Cents. " - - - - -				-	-	597,000	- -		
						3,057,770	5 10		
Redemption of Unfunded Debt :									
Exchequer Bills :									
Supply, paid off in new Bills - - - - -				£.	s. d.				
" " in Money - - - - -				27,395,400	- -				
				5,145,900	- -				
						32,541,300	- -		
£.4 per Cent. Non-Assestients (including 95,446 l. 10 s. 3 d. accrued Interest) out of Sinking Fund - - - - -				-	-	2,485,446	10 3		
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue - - - - -				-	-	13,145,173	2 -		
						48,171,919	12 3		
TOTAL applied to the REDUCTION of DEBT - - - - -				-	-			51,229,689	18 1
BALANCES on 5th January 1826 - { In the British Exchequer - - - - -				-	-	4,997,998	15 1		
{ In the Irish Exchequer - - - - -				-	-	696,167	12 5		
								5,694,166	7 6
								£.	112,502,214 4 3

(7 Geo. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1826 - { In the British Exchequer - - - - -	-	-	-	4,997,998	15	1			
{ In the Irish Exchequer - - - - -	-	-	-	696,167	12	5			
							5,694,166	7	6
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1827:—									
Customs - - - - -	-	-	-	19,457,079	11	10			
Excise, including Quit Rents and other Revenue of Crown Lands in Ireland, under the management of Excise - - - - -	-	-	-	20,789,270	16	10			
Stamps - - - - -	-	-	-	6,994,378	-	7			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	5,061,514	9	7			
Post Office - - - - -	-	-	-	2,292,000	17	1			
Crown Lands, Great Britain (Net) - - - - -	-	-	-	-	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	9,898	7	3			
Fees, &c., of Public Offices - - - - -	-	-	-	80,089	12	2			
Conscience Money - - - - -	-	-	-	1,170	-	-			
Voluntary Contributions, &c., per 3 Geo. 4, c. 6, s. 27 - - - - -	-	-	-	11,843	13	3			
From Bank of Ireland, Compensations on transfer of Suitors' Money - - - - -	-	-	-	2,067	13	10			
One-fifth of Purchase Money of Office of Six Clerk in Chancery, Ireland, per 55 Geo. 3, c. 114 - - - - -	-	-	-	2,990	15	4			
Lottery 1823, to complete 1,692,024 l. 5 s., per 4 Geo. 4, c. 60 - - - - -	-	-	-	385,000	-	-			
				443,060	1	10			
Other Miscellaneous Income:									
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-			
Premium and Interest of Exchequer Bills sold for the Public - - - - -	-	-	-	4,609	10	8			
Savings of Grants of Parliament and Over-Issues, &c. repaid - - - - -	-	-	-	38,268	9	6			
Over-Issues repaid, carried to Civil List - - - - -	-	-	-	3,541	4	11			
From the King of the Netherlands, balance due pursuant to Treaty - - - - -	-	-	-	100,000	-	-			
	£.	s.	d.						
Unclaimed Dividends received - - - - -	299,713	7	8						
Less, reissued - - - - -	235,131	15	6						
				64,581	12	2			
							714,060	19	1
TOTAL GROSS INCOME - - - - -	-	-	-				5,303,304	15	-
OTHER RECEIPTS:									
Repayment of Advances:									
For Public Works and Improvements, &c., under various Acts - - - - -	-	-	-	225,264	7	4			
Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -	-	-	-	98,513	18	4			
Silver Coinage - - - - -	-	-	-	206,365	14	10			
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland - - - - -	-	-	-	108,096	5	-			
							638,240	5	6
Raised by Creation of Public Debt:									
Funded Debt:									
By Loan from Bank of England, on account of the Naval and Military Pension Annuity expiring 5th April 1867, per 4 Geo. 4, c. 22 - - - - -	-	-	-	2,165,740	-	-			
By Contributions in Money towards funding 8,000,000 l. Exchequer Bills, per 7 Geo. 4, c. 39 - - - - -	-	-	-	4,500,000	-	-			
By Exchequer Bills funded, per ditto - - - - -	-	-	-	3,354,050	-	-			
							10,019,790	-	
Unfunded Debt:									
By issue of Exchequer Bills:									
Supply, for Exchange - - - - -	23,786,500								
„ for other Public Services - - - - -	1,824,000								
				25,610,500	-	-			
„ for Building Additional Churches - - - - -	-	-	-	149,900	-	-			
„ for Public Works (for Advances) - - - - -	-	-	-	443,300	-	-			
„ Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	23,869,436	18	-			
							50,073,136	18	-*
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-				60,092,926	18	-
							121,733,638	6	-

* Excluding a further amount of £. 250,000 Exchequer Bills, per 5 Geo. 4, c. 62, s. 33, issued to the National Debt Commissioners to satisfy demands from the Trustees of Savings Banks, and charged upon Savings Banks Investments. These Bills were held by the Bank of England, who made advances upon them, and they were paid off in 1827-8.

into and Issues from the Exchequer, &c., in the Year ended 5th January 1827.

(7 Geo. IV.)

			£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :											
Interest of Funded Debt, deducting 583,785 <i>l.</i> 12 <i>s.</i> 2 <i>d.</i> Dividends of Sinking Fund - - - - -			-	-	-	-	-	-	25,563,767	1	6
Annuities for Lives and Terms of Years, including Long Annuities (deducting 7,446 <i>l.</i> 4 <i>s.</i> paid to Sinking Fund), and 566,269 <i>l.</i> 2 <i>s.</i> Life Annuities, out of Sinking Fund - - - - -			-	-	-	-	-	-	2,555,871	8	6
Management of Funded Debt - - - - -			-	-	-	-	-	-	269,071	6	-
Interest of Exchequer Bills :			-	-	-	-	-	-	-	-	-
Supply - - - - -			-	-	-	770,000	-	-	-	-	-
Deficiency Bills - - - - -			-	-	-	61,207	6	3	-	-	-
			-	-	-	-	-	-	831,207	6	3
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -			-	-	-	-	-	-	29,219,917	2	3
CIVIL GOVERNMENT :											
Civil List, 1st Class. His Majesty's Privy Purse - - - - -			60,000	-	-	-	-	-	-	-	-
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -			32,305	-	-	-	-	-	-	-	-
" 3rd Class. British Ministers Abroad - - - - -			196,503	7	6	-	-	-	-	-	-
" 4th Class. His Majesty's Tradesmen's Bills - - - - -			203,083	9	7	-	-	-	-	-	-
" 5th Class. Salaries of His Majesty's Household - - - - -			126,495	-	7	-	-	-	-	-	-
" 6th Class. Pensions and Annuities - - - - -			88,937	18	9	-	-	-	-	-	-
" 7th Class. Fees and Salaries - - - - -			38,688	17	10	-	-	-	-	-	-
" 8th Class. Salaries of Commissioners of the Treasury - - - - -			13,822	-	-	-	-	-	-	-	-
" Contingent and occasional Payments - - - - -			65,606	9	4	-	-	-	-	-	-
			825,447	3	7	-	-	-	-	-	-
" Ireland, including Civil List Pensions - - - - -			204,268	9	9	-	-	-	-	-	-
Annuities and Pensions granted by Parliament :			-	-	-	1,029,715	13	4	-	-	-
To the Royal Family, including 50,000 <i>l.</i> to Prince Leopold - - - - -			247,500	-	-	-	-	-	-	-	-
Other Annuities and Pensions - - - - -			116,768	6	3	-	-	-	-	-	-
			-	-	-	364,268	6	3	-	-	-
Salaries and Allowances - - - - -			-	-	-	92,915	13	5	-	-	-
Courts of Justice - - - - -			-	-	-	150,590	16	-	-	-	-
Miscellaneous Payments out of the Consolidated Fund :			-	-	-	-	-	-	-	-	-
Interest, &c., Russian Dutch Loan - - - - -			116,075	12	3	-	-	-	-	-	-
Towards Purchase of Duke of Athol's Interest in the Revenues of the Isle of Man - - - - -			150,000	-	-	-	-	-	-	-	-
Other Charges - - - - -			376,372	19	9	-	-	-	-	-	-
			-	-	-	642,448	12	-	-	-	-
			-	-	-	2,279,939	1	-	-	-	-
Lottery Prizes, 389,746 <i>l.</i>; Discount and receiving Charge, 15,056 <i>l.</i> 5 <i>s.</i> 10 <i>d.</i> - - - - -			-	-	-	404,802	5	10	-	-	-
Miscellaneous Civil Services out of Supply Grants :			-	-	-	-	-	-	-	-	-
Class 1. Public Works and Buildings - - - - -			520,933	-	11	-	-	-	-	-	-
" 2. Salaries and Expenses of Public Departments - - - - -			633,404	11	9	-	-	-	-	-	-
" 3. Law and Justice - - - - -			236,519	5	2	-	-	-	-	-	-
" 4. Education, Science, and Art - - - - -			139,586	12	4	-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services - - - - -			452,460	7	2	-	-	-	-	-	-
" 6. Superannuations, Charities, &c. - - - - -			156,144	-	1	-	-	-	-	-	-
" 7. Miscellaneous, Special, and Temporary - - - - -			267,835	14	-	-	-	-	2,406,883	11	5
			-	-	-	-	-	-	149,900	-	-
Building Additional Churches - - - - -			-	-	-	-	-	-	-	-	-
Payments out of Gross Revenue :			-	-	-	-	-	-	-	-	-
Charges of Collection and Management of Revenue - - - - -			4,138,042	-	10	-	-	-	-	-	-
Other Payments for National Objects, exclusive of Redemption of Hereditary Pension (<i>see</i> Appendix 1) - - - - -			774,117	19	9	-	-	-	4,912,160	-	7
TOTAL CIVIL GOVERNMENT - - - - -			-	-	-	-	-	-	10,153,684	18	10
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 2,956 <i>l.</i> 1 <i>s.</i> 7 <i>d.</i> out of Gross Revenue) - - - - -			-	-	-	10,169,923	7	-	-	-	-
NAVY SERVICES - - - - -			-	-	-	6,540,634	9	2	-	-	-
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -			-	-	-	-	-	-	16,710,557	16	2
TOTAL EXPENDITURE - - - - -			-	-	-	-	-	-	56,084,159	17	3
Advances by way of Loan :											
For Public Works and Improvements, &c., under various Acts, including 3,965 <i>l.</i> out of Gross Revenue - - - - -			-	-	-	1,095,458	16	9	-	-	-
For Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -			-	-	-	274,728	5	9	-	-	-
For Navy and Army Half-pay, out of Gross Revenues, Ireland - - - - -			-	-	-	153,933	3	2	-	-	-
			-	-	-	-	-	-	1,524,120	5	8
Redemption of Funded Debt :			-	-	-	-	-	-	-	-	-
Sinking Fund, applicable to Purchase of Stock - - - - -			1,712,997	3	10	-	-	-	-	-	-
£.5 per Cents. paid off - - - - -			30,000	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	1,742,907	3	10
Redemption of Unfunded Debt :			£.	s.	d.	-	-	-	-	-	-
Exchequer Bills, Supply, funded - - - - -			3,354,050	-	-	-	-	-	-	-	-
" paid off in New Bills - - - - -			23,786,500	-	-	-	-	-	-	-	-
" out in Money - - - - -			2,491,500	-	-	-	-	-	-	-	-
			29,632,050	-	-	-	-	-	-	-	-
£. 4 per Cent., Non-Assentients (including 62,565 <i>l.</i> 10 <i>s.</i> 4 <i>d.</i> accrued Interest), paid off out of Sinking Fund - - - - -			3,312,565	10	4	-	-	-	-	-	-
Deficiency Bills, per 57 Geo. 3, c. 48, paid out of Revenue - - - - -			23,869,436	18	-	-	-	-	56,814,052	8	4
			-	-	-	-	-	-	-	-	-
Redemption of Hereditary Pension of £. 1,200 (net) payable to Lord Melbourne, out of Gross Hereditary Excise Revenue - - - - -			-	-	-	30,000	-	-	-	-	-
TOTAL applied to the REDUCTION OF DEBT - - - - -			-	-	-	-	-	-	58,580,449	12	2
BALANCES on 5th January 1827 - - - - -			-	-	-	4,902,286	15	6	-	-	-
In the British Exchequer - - - - -			-	-	-	636,621	15	5	-	-	-
In the Irish Exchequer - - - - -			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	5,538,908	10	11
			-	-	-	-	-	-	£.	121,733,638	6 -

(8 Geo. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1827 - { In the British Exchequer - - -	-	-	-	4,902,283	15	6			
{ In the Irish Exchequer - - -	-	-	-	636,621	15	5			
							5,538,908	10	11
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1828:—									
Customs - - - - -	-	-	-	20,070,086	6	10			
Excise - - - - -	-	-	-	19,952,488	1	9			
Stamps - - - - -	-	-	-	7,102,284	5	9			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax - - -	-	-	-	5,148,015	2	11			
Post Office - - - - -	-	-	-	2,193,171	11	3			
Crown Lands (Net) - - - - -	-	-	-	-					
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	8,187	10	9			
Fees, &c. of Public Offices - - - - -	-	-	-	77,320	13	2			
Conscience Money - - - - -	-	-	-	723	15	-			
From Bank of Ireland, Compensations on transfer of Suitors' Money - - - - -	-	-	-	2,067	13	10			
One-fifth of Purchase-money of Office of Six Clerk in Chancery, Ireland, per 55 Geo. 3, c. 114 - - - - -	-	-	-	1,800	-	-			
Casual Receipt, through the National Debt Commissioners - -	-	-	-	1,508	6	6			
				91,607	19	3			
Other Miscellaneous Income:									
Extra Receipts, Civil Departments - - - - -	-	-	-	164	11	10			
Premium and Interest of Exchequer Bills sold for the Public -	-	-	-	73,554	10	-			
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-			
Ditto „ for additional Naval Force - - - - -	-	-	-	44,748	13	-			
Savings of Grants of Parliament, and Over-Issues, and Imprests repaid - - - - -	-	-	-	14,492	10	9			
From Civil List, on account of the Clerk of the Hanaper - -	-	-	-	2,500	-	-			
Outcash in the hands of the Tellers - - - - -	-	-	-	5,924	13	-			
	£.	s.	d.						
Unclaimed Dividends received - - - - -	-	-	-	323,022	17	1			
Less, reissued - - - - -	-	-	-	303,864	3	5			
				19,158	13	8			
							312,151	11	6
TOTAL GROSS INCOME - - - - -	-	-	-						
							54,778,197	-	-
OTHER RECEIPTS:									
Repayment of Advances:									
For Silver Coinage - - - - -	-	-	-	199,634	5	2			
For Public Works and Improvements, &c., under various Acts -	-	-	-	409,125	16	4			
For Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -	-	-	-	105,752	6	-			
For Navy and Army Half pay, &c., out of Gross Revenue, Ireland	-	-	-	201,770	14	8			
							916,283	2	2
Raised by Creation of Public Debt:									
Funded Debt:									
By Loan from Bank of England, on account of the Naval and Military Pension Annuity expiring 5 April 1867, per 4 Geo. 4, c. 22 - - - - -	-	-	-	2,030,740	-	-			
By further Contributions in Money towards funding 8,000,000 l. Exchequer Bills, anno 1826, per 7 Geo. 4, c. 39 - - -	-	-	-	168,878	5	-			
Exchequer Bills funded - - - - -	-	-	-	300	-	-			
							2,199,918	5	-
Unfunded Debt:									
By Issue of Exchequer Bills:	£.								
Supply, for Exchange - - - - -	24,122,700								
„ for other Public Services - - - - -	3,328,000								
				27,450,700	-	-			
„ for Building Additional Churches - - - - -	-	-	-	182,300	-	-			
„ for Public Works, &c. (for Advances) - - - - -	-	-	-	551,900	-	-			
In anticipation of Annual Duties - - - - -	-	-	-	3,000,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	25,238,462	6	5			
							56,423,362	6	5
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -	-	-	-						
							58,623,280	11	5
							119,856,669	4	6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1828.

(8 Geo. IV.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:										
Interest of Funded Debt, deducting 696,496 <i>l.</i> 9 <i>s.</i> 10 <i>d.</i> , Dividends of Sinking Fund		-	-	-	-	-	-	25,687,255	-	10
Annuities for Lives and Terms of Years, including Long Annuities (deducting 8,210 <i>l.</i> 4 <i>s.</i> paid to Sinking Fund), and 591,955 <i>l.</i> 11 <i>s.</i> 3 <i>d.</i> Life Annuities, out of Sinking Fund		-	-	-	-	-	-	2,579,094	2	9
Management of Funded Debt		-	-	-	-	-	-	267,597	14	8
Interest of Exchequer Bills:										
Supply		-	-	-	772,816	9	-			
In anticipation of Annual Duties		-	-	-	29,369	15	11			
Deficiency Bills		-	-	-	71,060	7	4			
Discount and Charges of funding 8,000,000 <i>l.</i> Exchequer Bills		-	-	-	-	-	-	873,246	12	3
TOTAL INTEREST, &c. of PUBLIC DEBT		-	-	-	-	-	-	36,267	1	3
		-	-	-	-	-	-	29,443,460	11	9
CIVIL GOVERNMENT:										
Civil List, 1st Class. His Majesty's Privy Purse		-	-	-	60,000	-	-			
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c.		-	-	-	33,023	15	-			
" 3rd Class. British Ministers Abroad		-	-	-	296,125	19	5			
" 4th Class. His Majesty's Tradesmen's Bills		-	-	-	208,636	3	6			
" 5th Class. Salaries of His Majesty's Household		-	-	-	141,203	4	6			
" 6th Class. Pensions and Annuities		-	-	-	89,462	13	-			
" 7th Class. Fees and Salaries		-	-	-	40,845	5	10			
" 8th Class. Salaries of Commissioners of the Treasury		-	-	-	13,347	11	2			
" Occasional Payments		-	-	-	40,137	8	4			
" Ireland, including Civil List Pensions		-	-	-	922,782	-	9			
Annuities and Pensions granted by Parliament:		-	-	-	197,741	17	-	1,120,523	17	9
To the Royal Family, including 50,000 <i>l.</i> to Prince Leopold		-	-	-	243,750	-	-			
Other Annuities and Pensions		-	-	-	122,158	15	2			
Salaries and Allowances		-	-	-	-	-	-	865,908	15	2
Courts of Justice		-	-	-	-	-	-	105,996	1	5
Miscellaneous Payments out of the Consolidated Fund:		-	-	-	-	-	-	148,047	8	7
Interest, &c., Russian Dutch Loan		-	-	-	115,111	6	7			
In further part of Purchase of Duke of Athol's Interest in Revenues of Isle of Man		-	-	-	194,200	-	-			
Other Charges		-	-	-	407,504	16	-			
Lottery prizes (Lottery 1823)		-	-	-	-	-	-	656,816	2	7
Miscellaneous Civil Services out of Supply Grants:		-	-	-	-	-	-	2,397,292	5	6
Class 1. Public Works and Buildings		-	-	-	385,221	18	10	193,044	-	-
" 2. Salaries and Expenses of Public Departments		-	-	-	645,720	8	3			
" 3. Law and Justice		-	-	-	232,260	16	-			
" 4. Education, Science, and Art		-	-	-	91,908	6	9			
" 5. Colonial, Consular, and other Foreign Services		-	-	-	580,504	-	9			
" 6. Superannuations, Charities, &c.		-	-	-	130,524	7	10			
" 7. Miscellaneous, Special, and Temporary		-	-	-	356,428	11	8			
Payments out of Gross Revenue:		-	-	-	-	-	-	2,422,568	10	1
Charges of Collection and Management of Revenue		-	-	-	4,130,573	4	6	4,850,275	3	4
Other Payments for National Objects (<i>see</i> Appendix 1)		-	-	-	719,701	18	10	182,300	-	-
Building Additional Churches		-	-	-	-	-	-	245,379	9	4
Indemnification of certain Proprietors of Slaves in North America, under Treaty of Ghent		-	-	-	-	-	-			
TOTAL CIVIL GOVERNMENT		-	-	-	-	-	-	10,290,859	8	3
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 2,738 <i>l.</i> 19 <i>s.</i> 9 <i>d.</i> out of Gross Revenue)		-	-	-	-	-	-	9,793,824	7	11
NAVY SERVICES		-	-	-	-	-	-	6,414,727	4	-
TOTAL MILITARY and NAVAL EXPENDITURE		-	-	-	-	-	-	16,208,551	11	11
TOTAL EXPENDITURE		-	-	-	-	-	-	55,942,871	11	11
Advances by way of Loan:										
For Public Works and Improvements, &c., under various Acts		-	-	-	-	-	-	854,008	11	-
Police, Ireland, per 3 Geo. 4, c. 103, &c.		-	-	-	-	-	-	284,645	8	9
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland		-	-	-	-	-	-	165,438	18	10
Redemption of Funded Debt:		-	-	-	-	-	-			
Sinking Fund applicable to purchase of Stock		-	-	-	-	-	-	4,727,700	8	9
Redemption of Unfunded Debt:		-	-	-	-	-	-			
Exchequer Bills—Supply, paid off in New Bills		£.	s.	d.	24,122,700	-	-			
" " in Money		-	-	-	1,080,400	-	-			
" funded per 7 Geo. 4, c. 39		-	-	-	300	-	-			
£.4 per Cent. Non-Assentients (including 2,759 <i>l.</i> 0 <i>s.</i> 4 <i>d.</i> accrued Interest) paid off out of Sinking Fund		-	-	-	886,559	-	4			
In anticipation of Annual Duties out of Revenue		-	-	-	2,469,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48, "		-	-	-	25,238,462	6	5			
TOTAL applied to the REDUCTION of DEBT		-	-	-	-	-	-	53,297,421	6	9
BALANCES on 5th January 1828		-	-	-	-	-	-	58,025,121	15	6
In the British Exchequer		-	-	-	-	-	-	3,960,168	6	11
In the Irish Exchequer		-	-	-	-	-	-	624,414	11	7
		-	-	-	-	-	-	4,584,582	18	6
		-	-	-	-	-	-	£. 119,856,669	4	6

(9 Geo IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1828	-	-	-	3,960,168	6	11			
{ In the British Exchequer	-	-	-	624,414	11	7			
{ In the Irish Exchequer	-	-	-				4,584,582	18	6
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Re-payments, &c., and Balances and Bills outstanding on 5th January 1829 :—									
Customs	-	-	-	19,284,434	-	-			
Excise	-	-	-	22,242,921	4	10			
Stamps	-	-	-	7,435,895	-	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and arrears of Property Tax	-	-	-	5,205,098	18	6			
Post Office	-	-	-	2,210,418	7	-			
Crown Lands (Net)	-	-	-	-	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue	-	-	-	9,775	10	8			
Fees, &c. of Public Offices	-	-	-	79,923	7	9			
Conscience Money	-	-	-	1,816	-	-			
From Bank of Ireland, Compensations on transfer of Suitors' Money	-	-	-	2,067	13	10			
Donation to Sinking Fund, through National Debt Commissioners	-	-	-	6	-	-			
				93,589	13	3			
Other Miscellaneous Income:									
From Revenues of India, for Retired Pay, &c.	-	-	-	60,000	-	-			
Premium and Interest of Exchequer Bills sold for the Public	-	-	-	21,490	19	10			
Savings of Grants of Parliament and Over-Issues, &c. repaid	-	-	-	25,694	14	9			
Unclaimed Dividends received	-	-	-	£.	s.	d.			
Less re-issued	-	-	-	294,711	7	-			
				269,676	12	11			
				25,034	14	1			
							225,809	-	11
TOTAL GROSS INCOME	-	-	-	-	-	-			56,604,576 11 6
OTHER RECEIPTS:									
Repayment of Advances:									
For Public Works and Improvements, &c., under various Acts	-	-	-	480,550	11	5			
Police, Ireland, per 3 Geo. 4, c. 103	-	-	-	119,066	4	11			
Silver Coinage	-	-	-	94,000	-	-			
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland	-	-	-	205,828	12	1			899,445 8 5
Raised by Creation of Public Debt:									
Funded Debt:									
By Loan from Bank of England, on account of the Naval and Military Pension Annuity expiring 5th April 1867, per 4 Geo. 4, c. 22	-	-	-	1,975,370	-	-			
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply, for Exchange	-	-	-	27,199,000	-	-			
" for Building additional Churches	-	-	-	157,800	-	-			
" for Public Works, &c. (for Advances)	-	-	-	234,200	-	-			
In anticipation of Annual Duties	-	-	-	2,915,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48	-	-	-	26,108,839	15	4			
							56,614,839	15	4
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	-	-	-			58,590,209 15 4
							£.		120,678,814 13 9

(10 Geo. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1829 - { In the British Exchequer - - -	-	-	-	4,455,022	17	-				
{ In the Irish Exchequer - - -	-	-	-	941,525	7	6				
							5,396,548	4	6	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th Jan. 1830:—										
Customs - - - - -	-	-	-	19,161,113	19	11				
Excise - - - - -	-	-	-	20,957,117	2	9				
Stamps - - - - -	-	-	-	7,391,255	10	11				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax - - - - -	-	-	-	5,260,931	8	10				
Post Office - - - - -	-	-	-	2,197,261	19	10				
Crown Lands (Net) - - - - -	-	-	-	-	-	-				
Miscellaneous:										
Small Branches of the Hereditary Revenue - - - - -	-	-	-	9,719	8	10				
Fees, &c., of Public Offices - - - - -	-	-	-	78,466	11	1				
Conscience Money - - - - -	-	-	-	158	2	-				
Bank of Ireland, Compensations on transfer of Suitors' Money -	-	-	-	81,109	1	1				
One-fifth of Purchase Money of Six Clerk's Office in Chancery, Ireland - - - - -	-	-	-	4,100	-	-				
				173,553	3	-				
Other Miscellaneous Income:										
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-				
Savings of Grants of Parliament and Over-Issues, &c. repaid - - - - -	-	-	-	80,863	8	6				
Over-Issue of Civil List repaid, carried to Civil List - - - -	-	-	-	520	9	11				
Savings of Civil List, 3rd Class, and on account of Lord Warden of the Cinque Ports, carried to Consolidated Fund - - - -	-	-	-	4,452	-	3				
	£.	s.	d.							
Unclaimed Dividends received - - - - -	334,877	15	9							
Less re-issued - - - - -	253,473	8	1							
				81,404	7	8				
							400,793	9	4	
TOTAL GROSS INCOME - - - - -	-	-	-				55,368,473	11	7	
OTHER RECEIPTS:										
Repayment of Advances:										
For Public Works and Improvements, &c., under various Acts -	-	-	-	481,729	12	10				
Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -	-	-	-	111,652	16	4				
Navy and Army Half-pay, &c., out of Gross Revenues, Ireland -	-	-	-	43,085	1	8				
							636,467	10	10	
Raised by Creation of Public Debt:										
Funded Debt:										
Exchequer Bills funded - - - - -	-	-	-	3,000,000	-	-				
Unfunded Debt:										
By Issue of Exchequer Bills:	£.									
Supply, for Exchange - - - - -	24,840,800									
„ for other Public Services - - - - -	781,800									
				25,622,600	-	-				
„ for Building Additional Churches - - - - -				61,500	-	-				
„ for Public Works, &c. (for Advances) - - - - -				107,300	-	-				
£.4 per Cent. Non-Assentients - - - - -				50,000	-	-				
In Anticipation of Annual Duties - - - - -				2,651,000	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -				22,484,796	18	9				
							50,977,196	18	9	
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - -	-	-	-				53,977,196	18	9	
							£.	115,378,686	5	8

into and Issues from the Exchequer, &c., in the Year ended 5th January 1830.

(10 Geo. IV.)

				£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT :												
Interest of Funded Debt, deducting 499,477 l. 13 s. 10 d., Dividends of Sinking Fund - - - - -				-	-	-	-	-	-	25,396,565	16	1
Annuities for Lives and Terms of Years, including Long Annuities (deducting 4,567 l. 17 s. for Sinking Fund) and 312,010 l. 1 s. 2 d., Life Annuities, out of Sinking Fund - - - - -				-	-	-	-	-	-	2,604,562	3	5
Management of Funded Debt - - - - -				-	-	-	-	-	-	266,589	19	1
Interest of Exchequer Bills :												
Supply - - - - -				-	-	-	792,252	5	10			
In anticipation of Annual Duties - - - - -				-	-	-	13,824	1	6			
Deficiency Bills - - - - -				-	-	-	72,417	13	11			
										878,494	1	3
TOTAL INTEREST, &c. OF PUBLIC DEBT - - -				-	-	-	-	-	-	29,146,211	19	10
CIVIL GOVERNMENT :												
Civil List, 1st Class. His Majesty's Privy Purse - - - - -				60,000	-	-						
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. - - - - -				32,320	14	-						
" 3rd Class. British Ministers Abroad - - - - -				248,936	19	1						
" 4th Class. His Majesty's Tradesmen's Bills - - - - -				213,909	13	6						
" 5th Class. Salaries of His Majesty's Household - - - - -				138,322	17	1						
" 6th Class. Pensions and Annuities - - - - -				90,396	7	8						
" 7th Class. Fees and Salaries - - - - -				38,664	9	9						
" 8th Class. Salaries of Commissioners of the Treasury - - - - -				13,822	-	-						
" Occasional Payments - - - - -				48,229	11	6						
In England - - - - -				884,602	12	7						
Ireland, including Civil List Pensions - - - - -				186,725	1	6						
Annuities and Pensions granted by Parliament :							1,071,327	14	1			
To the Royal Family, including 50,000 l. to the King of the Belgians - - - - -				242,500	-	-						
Other Annuities and Pensions - - - - -				136,191	16	11				378,691	16	11
Salaries and Allowances - - - - -				-	-	-				95,290	16	8
Courts of Justice - - - - -				-	-	-				148,021	15	7
Miscellaneous Payments out of the Consolidated Fund :												
Interest, &c., Russian Dutch Loan - - - - -				112,763	19	1						
Proceeds of Sale of Quit and Crown Rents in Ireland, applied to purchase of Stock, per 3 Geo. 4, c. 63 - - - - -				81,748	7	4						
Other Charges - - - - -				388,883	3	4						
							583,395	9	9			
							2,276,727	13	-			
Miscellaneous Civil Services out of Supply Grants :												
Class 1. Public Works and Buildings - - - - -				689,115	5	1						
" 2. Salaries and Expenses of Public Departments - - - - -				518,534	16	4						
" 3. Law and Justice - - - - -				232,982	9	-						
" 4. Education, Science, and Art - - - - -				96,634	5	-						
" 5. Colonial, Consular, and other Foreign Services - - - - -				357,083	16	5						
" 6. Superannuations, Charities, &c. - - - - -				177,408	12	9						
" 7. Miscellaneous, Special, and Temporary - - - - -				410,901	7	9						
Payments out of Gross Revenue :							2,482,660	12	4			
Charges of Collection and Management of Revenue - - - - -				3,956,778	16	3						
Other Payments for National Objects (<i>see</i> Appendix 1) - - - - -				664,798	4	10						
							4,621,577	1	1			
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-				9,380,965	6	5
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES (including 1,525 l. 15 s. out of Gross Revenue) - - - - -				-	-	-	9,280,048	1	9			
NAVY SERVICES - - - - -				-	-	-	5,902,339	1	8			
TOTAL MILITARY AND NAVAL EXPENDITURE - - - - -				-	-	-				15,182,387	3	5
TOTAL EXPENDITURE - - - - -				-	-	-	-	-	-	53,709,564	9	8
Advances by way of Loan :												
For Public Works and Improvements, &c., under various Acts - - - - -				-	-	-	354,816	9	6			
Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -				-	-	-	266,001	-	8			
Navy and Army half-pay, &c., out of Gross Revenues, Ireland - - - - -				-	-	-	48,310	9	2			
Redemption of Funded Debt :										669,127	19	4
Sinking Fund, applicable to purchase of Stock - - - - -				2,401,883	17	3						
£. 4 per Cent. Dissentients paid off - - - - -				50,000	-	-						
							2,451,883	17	3			
Redemption of Unfunded Debt :												
Exchequer Bills—Supply, funded - - - - -				3,000,000	-	-						
" " paid off in new Bills - - - - -				24,840,800	-	-						
" " in Money - - - - -				117,050	-	-						
							27,957,850	-	-			
" In anticipation of Annual Duties, out of Revenue - - - - -							2,804,000	-	-			
" £. 4 per Cent. Dissentients, (including 409 l. 2 s. 1 d. accrued Interest,) out of Sinking Fund - - - - -							46,109	2	1			
" Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue - - - - -							22,484,798	18	9			
							53,292,756	-	10			
TOTAL applied to the REDUCTION OF DEBT - - - - -				-	-	-				55,744,039	18	1
BALANCES ON 5th January 1830 - { In the British Exchequer - - - - -				-	-	-	4,067,162	17	11			
{ In the Irish Exchequer - - - - -				-	-	-	1,188,191	-	8			
										5,255,353	18	7
										£. 115,378,686	5	8

(11 G. IV. & 1 W. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1830	-	-	-	4,067,162	17	11				
- { In the British Exchequer	-	-	-	1,188,191	-	8				
- { In the Irish Exchequer	-	-	-				5,255,353	18	7	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Draw-backs, Repayments, &c., and Balances and Bills outstanding on 5th January 1831:—										
Customs	-	-	-	19,349,635	17	5				
Excise	-	-	-	20,025,888	10	2				
Stamps	-	-	-	7,340,327	-	3				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax	-	-	-	5,375,906	14	11				
Post Office	-	-	-	2,203,926	9	3				
Crown Lands (Net)	-	-	-	-						
Miscellaneous :										
Small Branches of the Hereditary Revenue	-	-	-	7,747	8	2				
Fees, &c., of Public Offices	-	-	-	58,695	8	5				
Conscience Money	-	-	-	141	-	-				
Bank of Ireland, Compensations on transfer of Suitors' Money	-	-	-	2,067	13	10				
Surplus of the 4½ per Cent. Duties	-	-	-	23,860	-	8				
Surplus Hereditary Revenue in Scotland	-	-	-	20,000	-	-				
Casual Receipts, including 300 l. through National Debt Commissioners	-	-	-	310	-	-				
				112,821	11	1				
Other Miscellaneous Income :										
From Revenues of India, for Retired Pay, &c.	-	£.	s.	d.						
Net proceeds of Mint Buildings, Scotland, sold per 57 Geo. 3, c. 67, s. 5	-	60,000	-	-						
Savings of Grants of Parliament, and Over-Issues, &c. repaid	-	-	-	2,018	1	9				
Savings of Civil List, 3rd Class	-	-	-	18,907	15	10				
Ditto, on account of Lord Warden of the Cinque Ports	-	-	-	25,692	16	6				
	-	-	-	2,973	12	7				
				109,592	6	8				
				222,413	17	9				
TOTAL GROSS INCOME	-	-	-	-	-	-	54,518,098	9	9*	
OTHER RECEIPTS :										
Repayment of Advances :										
For Public Works and Improvements, &c., under various Acts	-	-	-	433,275	17	3				
Police, Ireland, per 3 Geo. 4, c. 103, &c.	-	-	-	117,585	4	9				
							550,861	2	-	
Raised by Creation of Public Debt :										
Unfunded Debt :										
By Issue of Exchequer Bills :										
Supply, for Exchange	-	-	-	25,383,800	-	-				
„ for other Public Services	-	-	-	117,000	-	-				
				25,500,800	-	-				
„ for Building Additional Churches	-	-	-	34,900	-	-				
„ for Public Works, &c. (for Advances)	-	-	-	3,900	-	-				
„ to pay off 4 per Cent. Non-Assentients, per 11 Geo. 4	-	-	-	2,610,000	-	-				
In anticipation of Annual Duties	-	-	-	2,319,000	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48, in anticipation of Revenue of current Quarter	-	-	-	20,310,904	18	5				
Ways and Means Bills, per 11 Geo. 4, c. 2, in anticipation of Revenue of succeeding Quarter	-	-	-	1,477,000	-	-				
TOTAL raised by CREATION of UNFUNDED DEBT	-	-	-	-	-	-	52,256,504	18	5	
							£.	112,580,818	8	9

* Including sums paid into the Exchequer since 26th June 1830, as the Hereditary Revenues of the Crown, and appropriated to Civil List Charges, until provided for by Parliament, viz.:—

Parliament, viz. :—	£.	s.	d.
Customs	70,265	5	6
Excise	60,602	7	7
Post Office	106,011	18	6
	£.	236,879	11 7

into and Issues from the Exchequer, &c., in the Year ended 5th January 1831. (11 G. IV. & 1 W. IV.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 5,307 <i>l.</i> 2 <i>s.</i> 11 <i>d.</i> , Interest on				-	-	-	-	-	-	25,191,833	8	1	
Donations and Bequests (Sinking Fund) -				-	-	-	-	-	-	2,859,269	14	9	
Annuities for Lives and Terms of Years, including Long Annuities -				-	-	-	-	-	-				
Unclaimed Dividends reissued to the Bank of England, per 56 Geo. 3, c. 97				-	-	-	347,449	7	11				
Less, received -				-	-	-	220,049	11	-				
										127,399	16	11	
Management of Funded Debt -				-	-	-	-	-	-	264,523	19	10	
Interest of Exchequer Bills:													
Supply -				-	-	-	720,873	-	2				
In anticipation of Annual Duties -				-	-	-	5,592	12	9				
Deficiency Bills -				-	-	-	66,565	8	9				
										793,031	1	8	
TOTAL INTEREST, &c., of PUBLIC DEBT -				-	-	-	-	-	-	29,236,058	1	3	
CIVIL GOVERNMENT:													
Civil List, His Majesty King George IV.							On Account of Civil List of His Majesty King William IV.						
Civil List, 1st Class. His Majesty's Privy Purse -				£. 25,000	-	-							
" 2nd Class. Salaries of Lord Chancellor, Speaker, Judges, &c. -				23,666	1	2							
" 3rd Class. British Ministers Abroad -				183,930	16	9							
" 4th Class. His Majesty's Tradesmen's Bills -				187,220	5	10							
" 5th Class. Salaries of His Majesty's Household -				104,801	8	3							
" 6th Class. Pensions and Annuities -				65,427	2	5							
" 7th Class. Fees and Salaries -				28,059	-	2							
" 8th Class. Salaries of Commissioners of the Treasury -				10,024	14	9							
" Occasional Payments -				47,347	3	5							
In England -				675,476	12	9							
" Ireland, including Civil List Pensions -				132,594	8	-							
				808,071	-	9	397,294	15	7*	1,205,365	16	4	
Annuities and Pensions granted by Parliament:													
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians				230,218	3	7							
Other Annuities and Pensions -				235,067	18	4				465,286	1	11	
Salaries and Allowances -				-	-	-	-	-	-	115,740	4	3	
Courts of Justice -				-	-	-	-	-	-	279,231	5	6	
Miscellaneous Payments out of the Consolidated Fund:													
Interest, &c., Russian Dutch Loan -				-	-	-	109,449	15	9				
Other Charges -				-	-	-	172,731	14	-				
										282,181	9	9	
Miscellaneous Civil Services out of Supply Grants:													
Class 1. Public Works and Buildings -				-	-	-	398,870	5	-				
" 2. Salaries and Expenses of Public Departments -				-	-	-	504,303	8	4				
" 3. Law and Justice -				-	-	-	266,454	6	9				
" 4. Education, Science, and Art -				-	-	-	75,753	15	-				
" 5. Colonial, Consular, and other Foreign Services -				-	-	-	308,355	18	5				
" 6. Superannuations, Charities, &c. -				-	-	-	224,554	13	11				
" 7. Miscellaneous, Special, and Temporary -				-	-	-	160,816	5	11				
Payments out of Gross Revenue:										1,939,108	13	4	
Charges of Collection and Management of Revenue -				-	-	-	3,873,208	-	8				
Other Payments for National Objects (<i>see</i> Appendix 1) -				-	-	-	635,117	19	3				
										4,508,325	19	11	
TOTAL CIVIL GOVERNMENT -				-	-	-	-	-	-	8,795,239	11	-	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICE -				-	-	-	-	-	-	8,605,071	7	5	
NAVY SERVICES -				-	-	-	-	-	-	5,309,605	17	5	
TOTAL MILITARY and NAVAL EXPENDITURE -				-	-	-	-	-	-	13,914,677	4	10	
TOTAL EXPENDITURE -				-	-	-	-	-	-	51,945,974	17	1	
Advances by way of Loan:													
For Public Works and Improvements, &c., under various Acts -				-	-	-	-	-	-	228,229	15	1	
Police, Ireland, per 3 Geo. 4, c. 103, &c. -				-	-	-	-	-	-	269,372	7	3	
										497,602	2	4	
Redemption of Funded Debt:													
Sinking Fund, applied to purchase of Stock -				-	-	-	1,923,993	17	3				
£. 4 per Cents. paid off, per 11 Geo. 4 -				-	-	-	2,610,000	-	-				
										4,533,993	17	3	
Redemption of Unfunded Debt:													
Exchequer Bills—Supply, paid off in new Bills -				£. 25,383,800	-	-	25,390,500	-	-				
" " in Money -				6,700	-	-	2,319,000	-	-				
In anticipation of Annual Duties paid out of Revenue							11,771	8	9				
£. 4 per Cent. Non-Assentients (including 71 <i>l.</i> 8 <i>s.</i> 9 <i>d.</i> accrued Interest), out of Sinking Fund -				-	-	-	20,310,904	18	5				
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue of current Quarter -				-	-	-	1,477,000	-	-				
Ways and Means Bills, 11 Geo. 4, c. 2, out of Revenue of succeeding Quarter -				-	-	-				49,509,176	7	2†	
TOTAL applied to the REDUCTION of DEBT -				-	-	-	-	-	-	54,043,170	4	5	
BALANCES on 5th January 1831 -										5,138,404	1	3	
In the British Exchequer -				-	-	-	-	-	-	955,667	3	8	
In the Irish Exchequer -				-	-	-	-	-	-	6,094,071	4	11	
										£.	112,580,818	8	9

* Paid out of Hereditary Revenues, and Supply Grant.

† In addition to this amount of Exchequer Bills paid off and cancelled, the following Exchequer Bills were redeemed out of money received for Terminable Annuities, and were cancelled:—

Supply Bills -	30,000
£. 4 per Cent. Non-Assentients -	948,000
£.	978,000

(1 & 2 Will. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1831	-	-	-	5,138,404	1	3			
- { In the British Exchequer	-	-	-	955,667	3	8			
- { In the Irish Exchequer	-	-	-				6,094,071	4	11
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1832:—									
Customs	-	-	-	18,248,929	16	4			
Excise	-	-	-	17,547,388	13	11			
Stamps	-	-	-	7,210,935	9	7			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax	-	-	-	5,210,304	6	2			
Post Office	-	-	-	2,228,867	15	5			
Crown Lands (Net)	-	-	-	—					
Miscellaneous:									
Small Branches of the Hereditary Revenue	-	-	-	7,072	15	4			
Fees, &c., of Public Offices	-	-	-	51,341	10	3			
Conscience Money	-	-	-	1,470	5	9			
From Bank of Ireland, Compensations on transfer of Suitors' Money	-	-	-	2,067	13	10			
Donations, &c., to Sinking Fund, through National Debt Commissioners	-	-	-	50	14	1			
				62,002	19	3			
Other Miscellaneous Income:									
From Revenues of India, for Retired Pay, &c.	-	-	-	60,000	-	-			
Extra Receipts, Civil Departments	-	-	-	2,972	-	5			
Savings of Grants of Parliament, and Over-Issues, &c., repaid	-	-	-	13,895	10	-			
Unclaimed Dividends received	-	-	-	£. 274,380	s. 14	d. 2			
Less, reissued	-	-	-	232,954	5	2			
				41,426	9	-			
							180,296	13	8
TOTAL GROSS INCOME	-	-	-	-	-	-	50,626,723	-	1*
OTHER RECEIPTS:									
Repayment of Advances:									
For Public Works and Improvements, &c., under various Acts	-	-	-	362,291	8	8			
Police, Ireland, per 3 Geo. 4, c. 103, &c.	-	-	-	114,416	19	1			
							476,708	7	9
Raised by Creation of Public Debt:									
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply for Exchange	-	-	-	25,166,300	-	-			
„ for Building Additional Churches	-	-	-	102,600	-	-			
„ for Public Works, &c. (for Advances)	-	-	-	177,600	-	-			
£. 4 per Cent. Non-Assentients, per 11 Geo. 4, c. 26	-	-	-	260,000	-	-			
In anticipation of Annual Duties	-	-	-	3,445,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48, in anticipation of Revenue of current Quarter	-	-	-	19,052,601	14	1			
Ways and Means Bills, per 1 & 2 Will. 4, c. 28, in anticipation of Revenue of succeeding Quarter	-	-	-	923,000	-	-			
TOTAL raised by CREATION of UNFUNDED DEBT	-	-	-	-	-	-	49,127,101	14	1
							£. 106,324,604	6	10

* Including Hereditary Revenue set apart between 5th January and 22nd April 1831, the day of passing the Civil List Act, 1 Will. 4, c. 25, and appropriated to Civil List Charges, until provided for by Parliament, viz.:

	£.	s.	d.
Excise	-	-	-
Post Office	-	-	-
	£.	100,231	12 10

into and Issues from the Exchequer, &c., in the Year ended 5th January 1832.

(1 & 2 Will. IV.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 5,492 <i>l.</i> 4 <i>s.</i> 4 <i>d.</i> , Interest on Donations and Bequests (Sinking Fund) -				-	-	-	-	-	-	24,099,085	-	9
Annuities for Lives and Terms of Years, including Long Annuities -				-	-	-	-	-	-	3,318,688	14	5
Management of Funded Debt -				-	-	-	-	-	-	263,708	19	9
Interest of Exchequer Bills:												
Supply -				-	-	-	587,618	13	5			
In anticipation of Annual Duties -				-	-	-	16,746	12	5			
Deficiency Bills -				-	-	-	45,468	2	4			
TOTAL INTEREST, &c., of PUBLIC DEBT -				-	-	-	-	-	-	649,833	8	2
				-	-	-	-	-	-	28,331,316	3	1
CIVIL GOVERNMENT:												
Civil List of King Will. 4, from 26 June 1830:												
" 1st Class. Their Majesties' Privy Purse -				166,208	15	10						
" 2nd Class. Salaries, &c. of Their Majesties' Household -				196,881	17	4						
" 3rd Class. Expenses of Their Majesties' Household -				259,134	12	4						
" 4th Class. Special and Secret Service -				35,054	18	11						
" 5th Class. Pensions -				113,324	3	6						
Deduct repayment to Hereditary Revenue, and Supply Grant, for Charges provided for out of Civil List, per Act 1 Will. 4, c. 25 -				770,604	7	11						
				259,290	7	10						
Arrears of Civil List of King George IV. -				511,314	-	1						
				100,131	4	1				611,445	4	2
Annuities and Pensions granted by Parliament:												
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians				202,250	-	-						
Other Annuities and Pensions -				235,318	9	11				437,568	9	11
Salaries and Allowances -				-	-	-				112,784	9	4
Courts of Justice -				-	-	-				276,924	17	8
Miscellaneous Payments out of the Consolidated Fund:												
Interest, &c. Russian Dutch Loan -				113,519	5	11						
Other Charges -				106,761	13	6				220,280	19	5
Miscellaneous Civil Services out of Supply Grants:												
Class 1. Public Works and Buildings -				728,972	-	11				1,659,004	-	6
" 2. Salaries and Expenses of Public Departments -				573,263	9	10						
" 3. Law and Justice -				294,722	7	2						
" 4. Education, Science, and Art -				44,469	11	1						
" 5. Colonial, Consular, and other Foreign Services -				387,129	6	10						
" 6. Superannuations, Charities, &c. -				184,188	12	6						
" 7. Miscellaneous, Special and Temporary -				637,268	-	6				2,850,013	8	10
Payments out of Gross Revenue:												
Charges of Collection and Management of Revenue -				3,737,212	8	4				4,252,819	-	6
Other Payments for National Objects (see Appendix 1) -				515,606	12	2						
TOTAL CIVIL GOVERNMENT -				-	-	-						
				-	-	-				8,761,836	9	10
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES -				-	-	-				8,689,236	19	-
NAVY SERVICES -				-	-	-				5,689,858	16	7
TOTAL MILITARY and NAVAL EXPENDITURE -				-	-	-						
				-	-	-				14,379,095	15	7
TOTAL EXPENDITURE -				-	-	-						
				-	-	-				51,472,248	8	6
Advances by way of Loan:												
For Public Works and Improvements, &c., under various Acts -				-	-	-	298,512	15	5			
Police, Ireland, per 3 Geo. 4, c. 103, &c. -				-	-	-	310,842	18	6			
				-	-	-				609,355	13	11
Redemption of Funded Debt:												
Sinking Fund, applied to Purchase of Stock -				963,161	-	8						
£. 4 per Cent. Non-Assentients, paid off -				260,000	-	-						
Redemption of Unfunded Debt:										1,223,161	-	8
Exchequer Bills—Supply, paid off in New Bills -				25,166,300	-	-						
" " in Money -				338,500	-	-						
							25,504,800	-	-			
In anticipation of Annual Duties, out of Revenue -							3,445,000	-	-			
£. 4 per Cent. Non-Assentients, per 5 Geo. 4, c. 45, (including 32 <i>l.</i> 4 <i>s.</i> , accrued Interest) out of Sinking Fund -							5,932	-	4			
£. 4 per Cent. Non-Assentients, per 11 Geo. 4, c. 26, including 4,312 <i>l.</i> 10 <i>s.</i> , accrued Interest " -							254,312	10	-			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue -				£.17,602,601	14	1						
" (including 503 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> , accrued Interest) out of Sinking Fund -				1,450,503	2	6						
							19,053,104	16	7			
Ways and Means Bills, per 1 & 2 Will. 4, c. 28, out of Revenue of succeeding Quarter -							923,000	-	-			
TOTAL applied to the REDUCTION OF DEBT -				-	-	-				49,186,149	6	11*
BALANCES on 5th January 1832 -												
In the British Exchequer -				-	-	-	2,891,674	15	7			
In the Irish Exchequer -				-	-	-	942,015	1	3			
				-	-	-				3,833,689	16	10
				-	-	-				106,324,604	6	10

* In addition to this amount of Exchequer Bills paid off and cancelled, Exchequer Bills, amounting to 90,000*l.*, issued to pay off £. 4 per Cent. Non-Assentients, per 11 Geo. 4, c. 26, were redeemed out of Money received for Terminable Annuities, and were cancelled.

(2 & 3 Will. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1832 - { In the British Exchequer - - - - -	-	-	-	2,891,674	15	7			
- { In the Irish Exchequer - - - - -	-	-	-	942,015	1	3			
							3,833,689	16	1
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1833:—									
Customs - - - - -	-	-	-	18,506,790	12	6			
Excise - - - - -	-	-	-	17,866,034	14	4			
Stamps - - - - -	-	-	-	7,171,693	15	3			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax - - - - -	-	-	-	5,237,331	1	3			
Post Office - - - - -	-	-	-	2,179,163	6	9			
Crown Lands (Net) - - - - -	-	-	-	-	-	-			
Miscellaneous :									
Small Branches of Hereditary Revenue - - - - -	-	-	-	12,158	1	6			
Fees, &c. of Public Offices - - - - -	-	-	-	40,611	13	2			
Conscience Money - - - - -	-	-	-	579	6	-			
Balance of the Hereditary Revenue of Geo. 4, in Scotland - - -	-	-	-	21,582	16	3			
From Bank of Ireland, Compensations on Transfer of Suitors' Money -	-	-	-	2,067	13	10			
Donations to Sinking Fund, through National Debt Commissioners -	-	-	-	1,130	6	-			
				78,129	16	9			
Other Miscellaneous Income:									
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-			
Savings of Grants of Parliament and Over-Issues, &c., repaid -	-	-	-	28,435	5	9			
				£.	s.	d.			
Unclaimed Dividends received - - - - -	-	-	-	276,424	12	7			
Less, reissued - - - - -	-	-	-	239,741	6	5			
				36,683	6	2			
							203,248	8	8
TOTAL GROSS INCOME - - - - -	-	-	-				51,164,261	18	9
OTHER RECEIPTS :									
Repayment of Advances :									
For Public Works and Improvements, &c., under various Acts - - -	-	-	-	385,566	7	6			
Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -	-	-	-	125,814	6	10			
							511,380	14	4
Raised by Creation of Public Debt :									
Unfunded Debt :									
By Issue of Exchequer Bills :									
Supply, for Exchange - - - - -	-	-	-	25,319,800	-	-			
„ for Building Additional Churches - - - - -	-	-	-	60,000	-	-			
„ for Public Works (for Advances) - - - - -	-	-	-	253,650	-	-			
£. 4 per Cent. Non-Assentients - - - - -	-	-	-	10,915	9	4			
In anticipation of Annual Duties - - - - -	-	-	-	1,500,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	20,330,452	11	-			
Ways and Means Bills, per 1 & 2 Will. 4, cc. 28 and 54 - - -	-	-	-	2,839,000	-	-			
							50,313,818	-	4
TOTAL raised by CREATION of UNFUNDED DEBT - - - - -	-	-	-				£.	105,823,150	10 3

into and Issues from the Exchequer, &c., in the Year ended 5th January 1833.

(2 & 3 Will. IV.)

	£	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:									
Interest of Funded Debt, deducting 5,695 <i>l.</i> 10 <i>s.</i> 3 <i>d.</i> , Interest on	-	-	-	-	-	-	24,070,706	-	9
Donations and Bequests (Sinking Fund)	-	-	-	-	-	-	3,330,620	1	3
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	-	263,260	3	-
Management of Funded Debt	-	-	-	-	-	-			
Interest of Exchequer Bills:									
Supply	-	-	-	577,320	1	4			
Deficiency Bills	-	-	-	81,845	5	2			
							659,165	6	6
TOTAL INTEREST, &c., of PUBLIC DEBT	-	-	-	-	-	-	28,323,751	11	6
CIVIL GOVERNMENT:									
Civil List, 1st Class. Their Majesties' Privy Purse	-	-	-	110,000	-	-			
" 2nd Class. Salaries of Their Majesties' Household	-	-	-	130,300	-	-			
" 3rd Class. Expenses of Their Majesties' Household	-	-	-	171,500	-	-			
" 4th Class. Special and Secret Service	-	-	-	23,200	-	-			
" 5th Class. Pensions	-	-	-	75,000	-	-			
							510,000	-	-
Annuities and Pensions granted by Parliament:									
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians	-	-	-	220,000	-	-			
Other Annuities and Pensions	-	-	-	257,376	12	6			
							477,376	12	6
Salaries and Allowances	-	-	-	-	-	-	125,079	8	-
Courts of Justice	-	-	-	-	-	-	324,093	-	7
Diplomatic Salaries and Pensions	-	-	-	-	-	-	40,927	3	8
Miscellaneous Payments out of the Consolidated Fund:									
Interest, &c., Russian Dutch Loan	-	-	-	109,893	12	9			
To complete 400,000 <i>l.</i> for purchase of Estate for Duke of Wellington, per 54 Geo. 3, c. 61	-	-	-	150,460	-	-			
Other Charges	-	-	-	110,467	17	3			
							370,821	10	-
Miscellaneous Civil Services out of Supply Grants:									
Class 1. Public Works and Buildings	-	-	-	273,010	12	7			
" 2. Salaries and Expenses of Public Departments	-	-	-	534,984	9	4			
" 3. Law and Justice	-	-	-	322,500	-	5			
" 4. Education, Science, and Art	-	-	-	48,999	15	1			
" 5. Colonial, Consular, and other Foreign Services	-	-	-	460,936	18	2			
" 6. Superannuations, Charities, &c.	-	-	-	286,953	11	4			
" 7. Miscellaneous, Special and Temporary	-	-	-	463,535	14	9			
							2,390,921	1	8
Payments out of Gross Revenue:									
Charges of Collection and Management of Revenue	-	-	-	3,751,842	17	4			
Other Payments for National Objects (<i>see</i> Appendix 1)	-	-	-	470,217	8	10			
							4,222,060	6	2
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	8,461,279	2	7
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES									
	-	-	-	-	-	-	8,922,190	16	-
NAVY SERVICES									
	-	-	-	-	-	-	4,882,835	8	-
TOTAL MILITARY and NAVAL EXPENDITURE	-	-	-	-	-	-	13,805,026	4	-
TOTAL EXPENDITURE	-	-	-	-	-	-	50,590,056	18	1
Advances by way of Loan:									
For Public Works and Improvements, &c., under various Acts	-	-	-	-	-	-	535,720	18	5
Police, Ireland, per 3 Geo. 4, c. 103, &c.	-	-	-	-	-	-	352,331	4	11
							888,052	3	4
Redemption of Funded Debt:									
Sinking Fund, applied to purchase of Stock	-	-	-	-	-	-	6,825	16	3
Redemption of Unfunded Debt:									
Exchequer Bills—Supply, paid off in new Bills	£.	s.	d.	25,319,800	-	-			
" " in Money				129,400	-	-			
£. 4 per Cent. Non-Assentients, out of Revenue				25,449,200	-	-			
In anticipation of Annual Duties				10,915	9	4			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue				1,020,000	-	-			
of current Quarter				20,330,452	11	-			
Ways and Means Bills, per 1 & 2 Will. 4, co. 28 & 54,									
out of Revenue of succeeding Quarter				2,839,000	-	-			
TOTAL applied to the REDUCTION of DEBT	-	-	-	-	-	-	49,649,568	-	4*
							49,656,393	16	7
Balances, on 5th January 1833									
{ In the British Exchequer	-	-	-	-	-	-	3,849,422	4	6
{ In the Irish Exchequer	-	-	-	-	-	-	839,225	7	9
							4,688,647	12	3
							£.	105,823,150	10 3

* A further amount of 10,915*l.* 9*s.* 4*d.*, Exchequer Bills, issued to pay off £. 4 per Cent. Non-Assentients, was redeemed out of Money received for Terminable Annuities, and was cancelled.

(3 & 4 Will. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES on 5th January 1833 - - - { In the British Exchequer - - -	-	-	-	3,849,422	4	6				
- - - { In the Irish Exchequer - - -	-	-	-	839,225	7	9				
							4,688,647	12	3	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1834:										
Customs - - - - -	-	-	-	17,848,732	1	-				
Excise - - - - -	-	-	-	17,743,723	10	9				
Stamps - - - - -	-	-	-	7,137,739	1	6				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax - - - - -	-	-	-	5,185,619	19	6				
Post Office - - - - -	-	-	-	2,185,585	9	3				
Crown Lands (Net) - - - - -	-	-	-	-						
Miscellaneous:										
Small Branches of the Hereditary Revenue - - - - -	29,097	-	7							
Fees, &c. of Public Offices - - - - -	33,716	3	4							
Conscience Money - - - - -	1,598	2	-							
From Bank of Ireland, Compensations on transfer of Suitors' Money - - - - -	2,067	13	10							
One-fifth of Purchase Money of Office of Six Clerks in Chancery, Ireland, per 55 Geo. 3, c. 114 - - - - -	1,600	-	-							
Donations to Sinking Fund, through National Debt Commissioners - - - - -	3,056	3	-							
	71,135	2	9							
Other Miscellaneous Income:										
From Revenues of India, for Retired Pay, &c. - - - - -	60,000	-	-							
Savings of Grants of Parliament, and Over-Issues, &c., repaid - - - - -	5,819	16	11							
Unclaimed Dividends received - - - - -	£.	s.	d.							
- - - - -	275,569	18	1							
Less, reissued - - - - -	250,454	3	5							
	25,115	14	8							
				162,070	14	4				
TOTAL GROSS INCOME - - - - -	-	-	-				50,263,470	16	4	
OTHER RECEIPTS:										
Repayment of Advances:										
For Public Works and Improvements, &c., under various Acts - - - - -	-	-	-	385,612	11	5				
Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -	-	-	-	158,143	14	1				
							543,756	5	6	
Raised by Creation of Public Debt:										
Unfunded Debt:										
By Issue of Exchequer Bills:										
Supply, for Exchange - - - - -	-	-	-	27,202,600	-	-				
„ for Building additional Churches - - - - -	-	-	-	40,000	-	-				
For Public Works, &c. (for Advances) - - - - -	-	-	-	475,600	-	-				
For West India Relief - - - - -	-	-	-	207,950	-	-				
Deficiency Bills, per 57 Geo. 3, c. 45 - - - - -	-	-	-	21,091,202	18	5				
Ways and Means Bills, per 2 & 3 Will. 4, c. 126 - - - - -	-	-	-	679,000	-	-				
							49,696,352	18	5	
TOTAL raised by CREATION of UNFUNDED DEBT - - - - -	-	-	-							
							£.	105,192,227	12	6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1834. (3 & 4 Will. IV.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 5,977 l. 4 s. 3 d. Interest on Donations and Bequests (Sinking Fund)				-	-	-	-	-	-	23,994,613	4	-
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	3,472,688	14	7
Management of Fund-d Debt				-	-	-	-	-	-	263,636	12	9
Interest of Exchequer Bills:												
Supply				-	-	-	713,174	10	10			
In anticipation of Annual Duties				-	-	-	10,422	1	1			
Deficiency Bills				-	-	-	56,172	9	7			
										779,769	1	6
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	28,510,707	12	10
CIVIL GOVERNMENT:												
Civil List, 1st Class. Their Majesties' Privy Purse				-	-	-	110,000	-	-			
" 2nd Class. Salaries of their Majesties' Household				-	-	-	130,300	-	-			
" 3rd Class. Expenses of their Majesties' Household				-	-	-	171,500	-	-			
" 4th Class. Special and Secret Service				-	-	-	23,200	-	-			
" 5th Class. Pensions				-	-	-	75,000	-	-			
										510,000	-	-
Annuities and Pensions granted by Parliament:												
To the Royal Family, including 50,000 l. to the King of the Belgians				-	-	-	220,000	-	-			
Other Annuities and Pensions				-	-	-	289,163	17	11			
										509,163	17	11
Salaries and Allowances				-	-	-	-	-	-	158,402	17	-
Courts of Justice				-	-	-	-	-	-	377,966	6	9
Diplomatic Salaries and Pensions				-	-	-	-	-	-	211,696	11	11
Miscellaneous Payments out of the Consolidated Fund:												
Interest, &c., of Russian-Dutch Loan				-	-	-	107,397	19	4			
Other Charges				-	-	-	100,645	8	3			
										208,043	7	7
										1,975,273	1	2
Miscellaneous Civil Services out of Supply Grants:												
Class 1. Public Works and Buildings				-	-	-	226,585	10	9			
" 2. Salaries and Expenses of Public Departments				-	-	-	497,819	18	8			
" 3. Law and Justice				-	-	-	388,104	17	8			
" 4. Education, Science, and Art				-	-	-	59,911	-	-			
" 5. Colonial, Consular, and other Foreign Services				-	-	-	492,888	12	7			
" 6. Superannuations, Charities, &c.				-	-	-	195,648	19	6			
" 7. Miscellaneous, Special, and Temporary				-	-	-	139,199	19	-			
										2,000,158	18	2
Payments out of Gross Revenue:												
Charges of Collection and Management of Revenue				-	-	-	3,689,840	10	5			
Other Payments for National Objects (see Appendix 1)				-	-	-	344,964	1	10			
										4,034,804	12	3
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-	7,998,436	11	7
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES				-	-	-	-	-	-	7,904,867	18	8
NAVY SERVICES				-	-	-	-	-	-	4,360,235	6	3
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	-	-	-	12,265,103	4	11
TOTAL EXPENDITURE				-	-	-	-	-	-	48,786,047	9	4
Advances by way of Loan:												
For Public Works and Improvements, &c., under various Acts				-	-	-	-	-	-	630,998	3	10
West India Relief, per 2 & 3 Will. 4, c. 125				-	-	-	-	-	-	207,950	-	-
Police, Ireland, per 3 Geo. 4, c. 103, &c.				-	-	-	-	-	-	366,040	-	5
										1,204,988	4	3
Redemption of Funded Debt:												
Sinking Fund, applied to purchase of Stock				-	-	-	-	-	-	795,747	15	1
Redemption of Unfunded Debt:												
Exchequer Bills—Supply, paid off in New Bills				-	-	27,202,600	-	-	-			
" " in Money				-	-	3,150	-	-	-			
							27,205,750	-	-			
£. 4 per Cent. Non-Assentients (including 110 l. 5 s. 10 d. accrued Interest), out of Sinking Fund				-	-	-	6,064	1	8			
In anticipation of Annual Duties, out of Revenue				-	-	-	480,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue				-	-	20,866,202	18	5				
" " out of Sinking Fund (including 28 l. 2 s. 6 d. accrued Interest)				-	-	-	225,028	2	6			
							21,091,231	-	11			
Ways and Means Bills, per 2 & 3 Will. 4, c. 126, out of Revenue of succeeding Quarter				-	-	-	679,000	-	-			
										49,462,045	2	7
TOTAL applied to the REDUCTION of DEBT				-	-	-	-	-	-	50,257,792	17	8
BALANCES on 5th January 1834				-	-	-	-	-	-	4,098,667	14	10
				-	-	-	-	-	-	844,731	6	5
										4,943,399	1	3
										£. 105,192,227	12	6

(4 & 5 Will. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES on 5th January 1834	-	-	-	-	-	-	4,098,667	14	10
	-	-	-	-	-	-	844,731	6	5
									4,943,399 1 3
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1835 :--									
Customs	-	-	-	-	-	-	19,990,646	6	7
Excise	-	-	-	-	-	-	16,105,433	12	9
Stamps	-	-	-	-	-	-	7,220,422	9	9
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax	-	-	-	-	-	-	4,826,807	7	6
Post Office	-	-	-	-	-	-	2,203,024	7	2
Crown Lands (Net)	-	-	-	-	-	-	-	-	-
Miscellaneous :									
Small Branches of the Hereditary Revenue	-	-	-	-	-	-	34,894	15	11
Fees, &c. of Public Offices	-	-	-	-	-	-	29,053	1	11
Conscience Money	-	-	-	-	-	-	213	10	-
From Bank of Ireland, Compensations on Transfer of Suitors' Money	-	-	-	-	-	-	2,067	13	10
Donations, &c. to Sinking Fund, through National Debt Commissioners	-	-	-	-	-	-	2,460	19	-
							68,690	-	8
Other Miscellaneous Income :									
Trustees of the King of the Belgians	-	-	-	-	-	-	4,000	-	-
Extra Receipts, Civil Departments	-	-	-	-	-	-	2,502	19	7
From Revenues of India, for Retired Pay, &c.	-	-	-	-	-	-	60,000	-	-
Savings on Grants of Parliament, and Over-Issues, &c. repaid	-	-	-	-	-	-	5,153	10	10
	£.	s.	d.						
Unclaimed Dividends received	-	-	-	269,733	4	9			
Less re-issued	-	-	-	264,052	17	3			
				5,680	7	6			
							146,026	18	7
TOTAL GROSS INCOME	-	-	-	-	-	-			50,492,361 2 5
OTHER RECEIPTS :									
Repayment of Advances :									
For Public Works and Improvements, &c. (various Acts)	-	-	-	-	-	-	471,434	18	7
Police, Ireland, per 3 Geo. 4, c. 103, &c.	-	-	-	-	-	-	168,366	10	4
									639,801 8 11
Raised by Creation of Public Debt :									
Unfunded Debt :									
By Issue of Exchequer Bills :									
Supply, for Exchange	-	-	-	-	-	-	27,825,200	-	-
„ for Public Works, &c. (for Advances)	-	-	-	-	-	-	240,550	-	-
„ for West India Relief	-	-	-	-	-	-	454,900	-	-
„ for Relief of Tithe Owners, Ireland	-	-	-	-	-	-	640,000	-	-
Deficiency Bills, per 57 Geo. 3, c. 48	-	-	-	-	-	-	21,089,891	16	7
TOTAL raised by CREATION of UNFUNDED DEBT	-	-	-	-	-	-			50,250,541 16 7
							£.	106,326,103	9 1

to and Issues from the Exchequer, &c., in the Year ended 5th January 1835.

(4 & 5 Will. IV.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 6,276 l. 6 s. 6 d., Interest on Donations and Bequests (Sinking Fund)				-	-	-	-	-	-	23,899,490	16	-
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	3,653,922	12	6
Management of Funded Debt				-	-	-	-	-	-	259,388	7	11
Interest of Exchequer Bills:												
Supply				-	-	-	636,417	10	6			
Deficiency Bills				-	-	-	54,876	12	2			
										691,294	2	8
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	28,504,095	19	1
CIVIL GOVERNMENT:												
Civil List, 1st Class. Their Majesties' Privy Purse				110,000	-	-						
" 2nd Class. Salaries of their Majesties' Household				130,300	-	-						
" 3rd Class. Expenses of their Majesties' Household				171,500	-	-						
" 4th Class. Special and Secret Service				23,200	-	-						
" 5th Class. Pensions				75,000	-	-						
							510,000	-	-			
Annuities and Pensions granted by Parliament:												
To the Royal Family, including 50,000 l. to the King of the Belgians				220,000	-	-						
Other Annuities and Pensions				282,309	17	5						
							502,309	17	5			
Salaries and Allowances				-	-	-	177,780	7	-			
Courts of Justice				-	-	-	433,609	17	8			
Diplomatic Salaries and Pensions				-	-	-	181,448	-	10			
Miscellaneous Payments out of the Consolidated Fund:												
Interest, &c., Russian Dutch Loan				189,809	18	2						
Corporation of London for Package and Scavage, &c., per 3 & 4 Will. 4, c. 66				162,500	-	-						
Other Charges				112,694	15	7						
							465,004	13	9			
							2,270,152	16	8			
Miscellaneous Civil Services out of Supply Grants:												
Class 1. Public Works and Buildings				218,849	7	-						
" 2. Salaries and Expenses of Public Departments				514,145	-	2						
" 3. Law and Justice				288,526	6	1						
" 4. Education, Science, and Art				106,420	5	-						
" 5. Colonial, Consular, and other Foreign Services				479,838	5	2						
" 6. Superannuations, Charities, &c.				167,954	3	-						
" 7. Miscellaneous, Special and Temporary				280,661	18	3						
							2,056,395	4	8			
Payments out of Gross Revenue:												
Charges of Collection and Management of Revenue				3,703,409	13	9						
Other Payments for National Objects (see Appendix I)				302,703	18	6						
							4,006,113	12	3			
TOTAL CIVIL GOVERNMENT				-	-	-				8,332,661	13	7
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES				-	-	-	7,562,148	4	4			
NAVY SERVICES				-	-	-	4,503,908	13	1			
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-				12,066,056	17	5
TOTAL EXPENDITURE				-	-	-	-	-	-	48,902,814	10	1
Advances by way of Loan:												
For Public Works and Improvements, &c., under various Acts				-	-	-	389,988	16	10			
West India Relief, per 2 & 3 Will. 4, c. 125				-	-	-	454,900	-	-			
Relief of Tithe Owners in Ireland, per 3 & 4 Will. 4, c. 100				-	-	-	640,000	-	-			
Police, Ireland, per 3 Geo. 4, c. 103, &c.				-	-	-	369,624	4	-			
										1,854,513	-	10
Redemption of Funded Debt:												
Sinking Fund, applied to Purchase of Stock				-	-	-	1,777,838	18	4			
Redemption of Unfunded Debt:												
Exchequer Bills—Supply, paid off in New Bills				£.	s.	d.						
" " in Money				27,825,200	-	-						
				6,850	-	-						
							27,832,050	-	-			
£. 4 per Cent. Non-Assentients (including 5 l. 6 s. 10 d. accrued Interest), out of Sinking Fund							1,000	9	8			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue							21,089,891	16	7			
							48,922,942	6	3			
TOTAL applied to the REDUCTION OF DEBT				-	-	-				50,700,781	4	7
BALANCES in the Exchequer on 5th January 1835												
{ At the Bank of England				-	-	-	3,802,579	11	6			
{ At the Bank of Ireland				-	-	-	1,065,415	2	1			
										4,867,994	13	7
							£.			106,326,103	9	1

(5 & 6 Will. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1835 { At the Bank of England	-	-	-	3,802,579	11	6				
{ At the Bank of Ireland	-	-	-	1,065,415	2	1				
							4,867,994	13	7	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1836 :—										
Customs - - - - -	-	-	-	21,986,857	10	7				
Excise - - - - -	-	-	-	14,413,455	18	9				
Stamps - - - - -	-	-	-	7,227,334	5	4				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates and Arrears of Property Tax - - - - -	-	-	-	3,908,634	12	3				
Post Office - - - - -	-	-	-	2,236,873	5	3				
Crown Lands (Net) - - - - -	-	-	-	—						
Miscellaneous :										
Small Branches of the Hereditary Revenue - - - - -	28,320	2	3							
Fees, &c. of Public Offices - - - - -	36,778	3	9							
Bank of England, Share of Profits of Issue, per 3 & 4 Will. 4, c. 98	81,205	9	7							
Conscience Money - - - - -	6,974	9	10							
Bank of Ireland, Compensations on transfer of Suitors' Money	2,067	13	10							
Donations to Sinking Fund, through National Debt Commissioners	2,000	-	-							
	157,345	19	3							
Other Miscellaneous Income :										
Trustees of the King of the Belgians - - - - -	46,500	-	-							
Extra Receipts, Civil Departments - - - - -	726	-	-							
East India Company, for Retired Pay, &c. - - - - -	60,000	-	-							
Savings of Grants of Parliament, and Over-Issues, &c. repaid - - - - -	23,082	1	9							
Ditto - - Civil List - - - - -	6,102	9	-							
	136,410	10	9							
TOTAL GROSS INCOME - - - - -	-	-	-	293,756	10	-				
							50,066,912	2	2	
OTHER RECEIPTS :										
Repayment of Advances :										
For Public Works and Improvements, &c., under various Acts - - - - -	-	-	-	459,209	5	11				
Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -	-	-	-	172,274	2	9				
							631,483	8	8	
Raised by Creation of Public Debt :										
Funded Debt :										
By Contribution to Annuities for West India Slave Compensation Loan, Anno 1835, in part of 20,000,000 <i>l.</i> , per 3 & 4 Will. 4, c. 73 - - - - -	15,000,000	-	-							
By ditto in further part of ditto, per 5 & 6 Will. 4, c. 45, for Barbadoes - - - - -	1,721,345	19	7							
				16,721,345	19	7				
Unfunded Debt :										
By Issue of Exchequer Bills :										
Supply, for Exchange - - - - -	-	-	-	28,434,200	-	-				
„ for Public Works (for Advances) - - - - -	-	-	-	490,150	-	-				
„ for West India Relief - - - - -	-	-	-	164,600	-	-				
£. 4 per Cent. Non-Assentients - - - - -	-	-	-	306	18	4				
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	21,011,343	11	6				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				66,821,946	9	5	
							£.	122,388,336	13	10

into and Issues from the Exchequer, &c., in the Year ended 5th January 1836.

(5 & 6 Will. IV.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:			£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 6,684 <i>l.</i> 8 <i>s.</i> 2 <i>d.</i> , Interest on Donations and Bequests (Sinking Fund)			-	-	-	-	-	-	23,555,510	11	7
Annuities for Lives and Terms of Years, including Long Annuities - Unclaimed Dividends re-issued to the Bank of England, per 56 Geo. 3, c. 97			-	-	-	-	-	-	4,042,591	10	3
Less received			-	-	-	285,239	5	6			
			-	-	-	261,776	-	9			
Management of Funded Debt			-	-	-	-	-	-	23,463	4	9
			-	-	-	-	-	-	257,502	16	7
Interest of Exchequer Bills:			-	-	-	-	-	-			
Supply			-	-	-	688,701	11	5			
Deficiency Bills			-	-	-	51,569	10	5			
			-	-	-	-	-	-	740,211	1	10
TOTAL INTEREST, &c. of PUBLIC DEBT			-	-	-	-	-	-	28,619,279	5	-
CIVIL GOVERNMENT:			-	-	-	-	-	-			
Civil List, 1st Class. Their Majesties' Privy Purse			110,000	-	-	-	-	-			
" 2nd Class. Salaries of their Majesties' Household			130,300	-	-	-	-	-			
" 3rd Class. Expenses of their Majesties' Household			171,500	-	-	-	-	-			
" 4th Class. Special and Secret Service			23,200	-	-	-	-	-			
" 5th Class. Pensions			75,000	-	-	-	-	-			
			-	-	-	510,000	-	-			
Annuities and Pensions granted by Parliament:			-	-	-	-	-	-			
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians			208,051	14	5	-	-	-			
Other Annuities and Pensions			316,430	1	5	-	-	-			
			-	-	-	524,490	15	10			
Salaries and Allowances			-	-	-	167,330	8	6			
Courts of Justice			-	-	-	430,495	4	8			
Diplomatic Salaries and Pensions			-	-	-	176,015	2	-			
			-	-	-	-	-	-			
Miscellaneous Payments out of the Consolidated Fund:			-	-	-	-	-	-			
Interest, &c., Russian Dutch Loan			103,695	1	2	-	-	-			
Other Charges			170,790	12	7	-	-	-			
			-	-	-	274,485	13	9			
Miscellaneous Civil Services out of Supply Grants:			-	-	-	-	-	-	2,082,817	4	9
Class 1. Public Works and Buildings			238,107	15	8	-	-	-			
" 2. Salaries and Expenses of Public Departments			531,125	11	9	-	-	-			
" 3. Law and Justice			339,857	7	8	-	-	-			
" 4. Education, Science, and Art			76,625	17	10	-	-	-			
" 5. Colonial, Consular, and other Foreign Services			482,177	16	11	-	-	-			
" 6. Superannuations, Charities, &c.			174,751	1	2	-	-	-			
" 7. Miscellaneous, Special and Temporary			299,430	15	5	-	-	-			
			-	-	-	2,142,076	6	5			
Payments out of Gross Revenue:			-	-	-	-	-	-			
Charges of Collection and Management of Revenue			3,684,033	10	5	-	-	-			
Other Payments for National Objects (see Appendix 1)			264,527	5	6	-	-	-			
			-	-	-	3,948,560	15	11			
TOTAL CIVIL GOVERNMENT			-	-	-	-	-	-	8,173,454	7	1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES			-	-	-	-	-	-	7,558,056	15	8
NAVY SERVICES			-	-	-	-	-	-	4,099,429	11	5
TOTAL MILITARY and NAVAL EXPENDITURE			-	-	-	-	-	-	11,657,486	7	1
COMPENSATION to Slave Owners in West Indies and Barbadoes, out of West India Slave Compensation Loan			-	-	-	-	-	-	16,721,345	19	7
TOTAL EXPENDITURE			-	-	-	-	-	-	65,171,565	18	9
Advances by way of Loan:			-	-	-	-	-	-			
For Public Works and Improvements, &c., under various Acts			-	-	-	632,182	4	2			
West India Relief, per 2 & 3 Will. 4, c. 125			-	-	-	164,600	-	-			
Constabulary Police, Ireland, per 3 Geo. 4, c. 103, &c.			-	-	-	350,268	8	6			
			-	-	-	-	-	-	1,147,050	12	8
Redemption of Funded Debt:			-	-	-	-	-	-			
Sinking Fund, applied to purchase of Stock			521,627	1	1	-	-	-			
£. 5 per Cents., 1797, paid off in Money			-	-	-	1,011	4	9			
£. 4 per Cents., Non-Assentients			-	-	-	306	18	4			
			-	-	-	522,945	4	2			
Redemption of Unfunded Debt:			-	-	-	-	-	-			
Exchequer Bills—Supply, paid off in New Bills			28,434,200	-	-	-	-	-			
" " in Money			31,350	-	-	28,465,550	-	-			
£. 4 per Cent. Non-Assentients (including 1 <i>l.</i> 5 <i>s.</i> 2 <i>d.</i> accrued Interest)			-	-	-	251	7	2			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue			20,261,343	11	6	-	-	-			
" (including 171 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i> accrued Interest), out of Sinking Fund			750,171	17	6	21,011,515	9	-			
			-	-	-	49,477,316	16	2			
TOTAL applied to the REDUCTION of DEBT			-	-	-	-	-	-	50,000,262	-	4
BALANCES in the Exchequer on 5th January 1836 { At the Bank of England			-	-	-	5,210,204	15	4			
{ At the Bank of Ireland			-	-	-	850,253	6	9			
			-	-	-	-	-	-	6,069,458	2	1
			-	-	-	£.	-	-	122,388,336	13	10

(6 & 7 Will. IV.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1836	-	-	-	5,219,204	15	4				
At the Bank of England	-	-	-	850,253	6	9				
At the Bank of Ireland	-	-	-				6,069,458	2	1	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1837 :—										
Customs - - - - -	-	-	-	23,053,939	19	9				
Excise - - - - -	-	-	-	15,707,274	14	7				
Stamps - - - - -	-	-	-	7,386,749	18	5				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates and Arrears of Property Tax - - - - -	-	-	-	3,931,141	12	7				
Post Office - - - - -	-	-	-	2,344,439	17	11				
Crown Lands (Net) - - - - -	-	-	-							
Miscellaneous :										
Small Branches of the Hereditary Revenue - - - - -	12,581	1	6							
Fees, &c. of Public Offices - - - - -	20,108									
Conscience Money - - - - -	1,062	12	-							
From Bank of England, Share of Profits of Issue - - - - -	120,000	-	-							
Bank of Ireland, Compensations on Transfer of Suitors' Money - - - - -	2,067	13	10							
Superannuation Abatements, per 4 & 5 Will. 4, c. 24 - - -	41	19	7							
Casual Receipts, including 1,196 l. 10 s. 8 d. through National Debt Commissioners - - - - -	1,286	10	8							
	157,148	10	9							
Other Miscellaneous Income :	£.	s.	d.							
Trustees of the King of the Belgians - - - - -	34,000	-	-							
Extra Receipts, Civil Departments - - - - -	698	11	10							
From Revenues of India, for Retired Pay, &c. - - - - -	60,000	-	-							
Savings of Grants of Parliament, and Over-Issues, &c. repaid - - - - -	7,574	15	8							
	102,273	7	6							
				259,421	18	3				
TOTAL GROSS INCOME - - - - -	-	-	-				52,682,968	1	6	
OTHER RECEIPTS :										
Repayment of Advances :										
For West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	33,310	13	8				
Public Works and Improvements, &c. (various Acts) - - -	-	-	-	599,722	3	2				
Police, Ireland, per 3 Geo. 4, c. 103, &c. - - - - -	-	-	-	183,273	5	2				
							816,306	2	-	
Raised by Creation of Public Debt :										
By Exchequer Bills Funded (including accrued Interest 4,430 l. 11 s. 3 d.) - - - - -	1,079,430	11	3							
By further Contributions to Annuities for West India Slave Compensation Loan, for the Cape of Good Hope, the Mauritius, or Virgin Islands, on account of 20,000,000 l., per 6 & 7 Will. 4, c. 82 - - - - -	3,432,974	-	1							
				4,512,404	11	4				
Unfunded Debt :										
By Issue of Exchequer Bills :										
Supply, for Exchange - - - - -	27,675,800	-	-							
„ for Public Works (for Advances) - - - - -	584,550	-	-							
„ for West India Relief (for Advances) - - - - -	42,050	-	-							
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	18,871,467	9	2							
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	47,173,867	9	2				
							51,686,272	-	6	
							£.	111,255,004	6	1

into and Issues from the Exchequer, &c., in the Year ended 5th January 1837.

(6 & 7 Will. IV.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 6,584 <i>l.</i> 13 <i>s.</i> 8 <i>d.</i> , Interest on				-	-	-	-	-	-	24,153,908	18	6	
Donations and Bequests (Sinking Fund) -				-	-	-	-	-	-	4,224,427	16	2	
Annuities for Lives and Terms of Years, including Long Annuities -				-	-	-	-	-	-				
Unclaimed Dividends re-issued to the Bank of England -				-	-	-	298,059	2	1				
Less received -				-	-	-	227,967	-	4				
Management of Funded Debt -				-	-	-	-	-	-	70,092	1	9	
Interest of Exchequer Bills:										258,438	2	7	
Supply -				-	-	-	692,095	5	7				
Deficiency Bills -				-	-	-	34,728	9	3				
Bank Charges of receiving 15,000,000 <i>l.</i> West India Loan -				-	-	-	-	-	-	726,823	14	10	
										7,500	-	-	
TOTAL INTEREST, &c. of PUBLIC DEBT -				-	-	-	-	-	-	29,441,190	13	10	
CIVIL GOVERNMENT:													
Civil List, 1st Class. Their Majesties' Privy Purse -				-	-	-	110,000	-	-				
" 2nd Class. Salaries of their Majesties' Household -				-	-	-	130,300	-	-				
" 3rd Class. Expenses of their Majesties' Household -				-	-	-	171,500	-	-				
" 4th Class. Special and Secret Service -				-	-	-	23,200	-	-				
" 5th Class. Pensions -				-	-	-	75,000	-	-				
									510,000	-	-		
Annuities and Pensions granted by Parliament:													
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians				-	-	-	206,000	-	-				
Other Annuities and Pensions -				-	-	-	303,632	4	7				
									509,632	4	7		
Salaries and Allowances -				-	-	-	-	-	-	171,560	9	-	
Courts of Justice -				-	-	-	-	-	-	420,996	7	6	
Diplomatic Salaries and Pensions -				-	-	-	-	-	-	198,301	1	4	
Miscellaneous Payments out of the Consolidated Fund:													
Interest, &c., Russian Dutch Loan -				-	-	-	103,725	13	8				
Constabulary Police, Ireland -				-	-	-	58,976	8	9				
Other Charges (deducting Interest of Compensation to Slave Owners, <i>see</i> below) -				-	-	-	208,075	9	2				
									370,777	11	7		
										2,181,267	14	-	
Miscellaneous Civil Services out of Supply Grants:													
Class 1. Public Works and Buildings -				-	-	-	253,088	2	11				
" 2. Salaries and Expenses of Public Departments -				-	-	-	600,286	-	7				
" 3. Law and Justice -				-	-	-	508,070	4	6				
" 4. Education, Science, and Art -				-	-	-	193,652	7	7				
" 5. Colonial, Consular, and other Foreign Services -				-	-	-	200,308	7	6				
" 6. Superannuations, Charities, &c. -				-	-	-	311,901	-	11				
" 7. Miscellaneous, Special and Temporary -				-	-	-	192,927	4	-				
									2,260,233	8	-		
Payments out of Gross Revenue:													
Charges of Collection and Management -				-	-	-	3,613,011	17	11				
Other Payments for National Objects (<i>see</i> Appendix 1) -				-	-	-	269,452	10	6				
									3,882,464	8	5		
TOTAL CIVIL GOVERNMENT -				-	-	-	-	-	-	8,323,965	10	5	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES -				-	-	-	-	-	-	7,907,242	7	3	
NAVY SERVICES -				-	-	-	-	-	-	4,205,726	8	2	
TOTAL MILITARY and NAVAL EXPENDITURE -				-	-	-	-	-	-				
										12,112,968	15	5	
Compensation to Slave Owners at the Cape of Good Hope, the Mauritius, and Virgin Islands, paid out of Loan -				-	-	-	-	-	-	3,432,974	-	1	
Interest of Compensation to Slave Owners, paid out of the Consolidated Fund -				-	-	-	-	-	-	677,825	2	4	
										4,110,799	2	5	
TOTAL EXPENDITURE -				-	-	-	-	-	-	53,988,924	2	1	
Advances by way of Loan:													
For West India Relief, per 2 & 3 Will. 4, c. 125, &c. -				-	-	-	-	-	-	42,050	-	-	
Public Works Improvements, &c. (various Acts) -				-	-	-	-	-	-	799,012	12	1	
Constabulary Police, Ireland, per 3 Geo. 4, c. 103, &c. -				-	-	-	-	-	-	313,492	18	9	
Redemption of Funded Debt:													
Sinking Fund, applied to Purchase of Stock -				-	-	-	-	-	-	567,339	11	6	
Redemption of Unfunded Debt:													
Exchequer Bills—Supply, paid off in New Bills* -				£.	s.	d.							
" " in Money -				27,675,800	-	-							
" " out of Sinking Fund, (including 6,565 <i>l.</i> 18 <i>s.</i> 8 <i>d.</i> , Premium and Interest) -				724,565	18	8							
" funded for Savings Banks, (including 4,430 <i>l.</i> 11 <i>s.</i> 3 <i>d.</i> , accrued Interest) -				1,079,430	11	3							
							30,627,596	9	11				
Deficiency Bills, per 57 Geo. 3, c. 48, paid off out of Revenue -				18,571,467	9	2							
" (including 18 <i>l.</i> 15 <i>s.</i> , accrued Interest), out of Sinking Fund -				300,018	15	-							
							18,871,486	4	2				
TOTAL applied to the REDUCTION OF DEBT -				-	-	-	-	-	-	49,499,082	14	1	
BALANCES in the Exchequer on 5th January 1837 { At the Bank of England -				-	-	-	-	-	-	5,324,551	9	5	
{ At the Bank of Ireland -				-	-	-	-	-	-	720,550	18	2	
										6,045,102	7	7	
										£.	111,255,004	6	1.

* Up to 1836 Exchequer Bills charged on Supplies, and issued for Public Works, Great Britain, for West India Relief, and for building churches, were exchanged for the ordinary Supply Bills. At the exchange of 19th December 1836, this practice was altered, and thenceforward, when due, they were paid off in money.

(7 Will. IV. & 1 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1837 - { At the Bank of England	-	-	-	5,324,551	9	5				
{ At the Bank of Ireland -	-	-	-	720,550	18	2				
							6,045,102	7	7	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1838 :-										
Customs - - - - -	-	-	-	22,108,832	18	6				
Excise - - - - -	-	-	-	14,568,143	18	9				
Stamps - - - - -	-	-	-	7,063,915	2	9				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax - - - - -	-	-	-	3,896,749	12	10				
Post Office - - - - -	-	-	-	2,345,186	12	7				
Crown Lands (Net) - - - - -	-	-	-	-						
Miscellaneous :										
Small Branches of the Hereditary Revenue - - - - -	5,067	11	10							
Fees, &c., of Public Offices - - - - -	40,780	9	9							
Conscience Money - - - - -	1,130	19	7							
Bank of England, Share of Profits of Issue - - - - -	120,000	-	-							
Superannuation Abatements - - - - -	24	2	8							
Bank of Ireland, Compensations on transfer of Suitors' Money -	2,067	13	10							
Donations to Sinking Fund, through National Debt Commissioners	1,020	-	-							
	170,090	17	8							
Other Miscellaneous Income :										
Trustees of the King of the Belgians - - - - -	33,500	-	-							
Extra Receipts, Civil Departments - - - - -	94,915	10	9							
From Revenues of India, for Retired Pay, &c. - - - - -	60,000	-	-							
Savings of Grants of Parliament and over Issues, &c. repaid - -	23,400	13	2							
	£.	s.	d.							
Unclaimed Dividends received - - - - -	354,080	2	9							
Less re-issued - - - - -	299,681	5	9							
	54,398	17	-							
TOTAL GROSS INCOME - - - - -	-	-	-	436,305	7	7	50,419,134	4	-	
OTHER RECEIPTS :										
Repayment of Advances :										
For West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	94,853	2	3				
Public Works and Improvements, &c., under various Acts - -	-	-	-	629,674	19	5				
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13 - -	-	-	-	125,638	4	-				
							850,166	5	8	
Raised by Creation of Public Debt :										
Funded Debt :										
Exchequer Bills, Principal and Interest, funded for Savings Banks - - - - -	-	-	-	1,533,878	16	3				
Unfunded Debt :										
By Issue of Exchequer Bills :										
Supply, for Exchange - - - - -	24,155,300	-	-							
„ for Public Works, &c. (for Advances) - - - - -	434,000	-	-							
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	22,236,818	11	11							
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-	46,826,718	11	11	48,360,597	8	2	
							£.	105,675,000	5	5

Receipts into and Issues from the Exchequer, &c., Year ended 5th January 1838. (7 Will. IV. & 1 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 7,221 l. 14 s. 10 d., Interest on				-	-	-	-	-	-	-	-	-
Donations and Bequests (Sinking Fund)				-	-	-	-	-	-	24,213,175	18	9
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	4,195,744	17	4
Management of Funded Debt				-	-	-	-	-	-	263,961	17	2
Interest of Exchequer Bills:				-	-	-	-	-	-	-	-	-
Supply				-	-	-	-	-	-	871,309	14	5
Deficiency Bills				-	-	-	-	-	-	65,378	4	5
				-	-	-	-	-	-	936,687	18	10
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	29,609,570	12	1
CIVIL GOVERNMENT:				His Majesty King William IV.			Her Majesty Queen Victoria.					
				£.	s.	d.	£.	s.	d.	£.	s.	d.
Civil List, 1st Class. Their Majesties' Privy Purse				51,978	-	5	31,648	7	-	-	-	-
" 2nd Class. Salaries of their Majesties' Household				61,570	6	7	69,236	-	10	-	-	-
" 3rd Class. Expenses of their Majesties' Household				81,038	9	2	90,989	-	2	-	-	-
" 4th Class. Special and Secret Service				10,962	12	8	6,962	12	9	-	-	-
" 5th Class. Pensions				35,439	11	2	4,240	17	6	-	-	-
				240,989	-	-	203,076	18	3	444,065	18	3
Annuities and Pensions granted by Parliament:				-	-	-	-	-	-	-	-	-
To the Royal Family, including 50,000 l. to the King of the Belgians				-	-	-	278,857	2	10	-	-	-
Other Annuities and Pensions				-	-	-	300,109	1	4	-	-	-
Salaries and Allowances				-	-	-	-	-	-	578,966	4	2
Courts of Justice				-	-	-	-	-	-	194,042	8	2
Diplomatic Salaries and Pensions				-	-	-	-	-	-	674,452	17	5
				-	-	-	-	-	-	188,140	16	-
Miscellaneous Payments out of the Consolidated Fund:				-	-	-	-	-	-	-	-	-
Interest, &c., Russian Dutch Loan				-	-	-	103,423	11	4	-	-	-
Other Charges				-	-	-	158,177	11	7	-	-	-
				-	-	-	-	-	-	261,601	2	11
Miscellaneous Civil Services out of Supply Grants:				-	-	-	-	-	-	2,341,269	6	11
Class 1. Public Works and Buildings				-	-	-	299,197	6	10	-	-	-
" 2. Salaries and Expenses of Public Departments				-	-	-	760,006	14	11	-	-	-
" 3. Law and Justice				-	-	-	357,169	10	4	-	-	-
" 4. Education, Science, and Art				-	-	-	174,523	18	10	-	-	-
" 5. Colonial, Consular, and other Foreign Services				-	-	-	578,277	5	5	-	-	-
" 6. Superannuations, Charities, &c.				-	-	-	149,903	1	1	-	-	-
" 7. Miscellaneous, Special, and Temporary				-	-	-	187,837	6	5	-	-	-
				-	-	-	-	-	-	2,506,915	3	10
Payments out of Gross Revenue:				-	-	-	-	-	-	-	-	-
Charges of Collection and Management				-	-	-	3,559,573	5	11	-	-	-
Other Payments for National Objects (see Appendix I)				-	-	-	265,190	15	1	-	-	-
				-	-	-	-	-	-	3,824,764	1	-
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-	8,672,948	11	9
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES				-	-	-	-	-	-	7,966,238	11	1
NAVY SERVICES				-	-	-	-	-	-	4,750,658	10	11
				-	-	-	-	-	-	-	-	-
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	-	-	-	12,716,897	2	-
Further Payment on West India Slave Compensation Account:				-	-	-	-	-	-	-	-	-
For interest to Slave Owners, out of Consolidated Fund				-	-	-	-	-	-	70,187	11	10
Ditto - per 6 & 7 Will. 4, c. 82, out of Sinking Fund				-	-	-	-	-	-	75,700	-	-
				-	-	-	-	-	-	145,887	11	10
TOTAL EXPENDITURE				-	-	-	-	-	-	51,145,303	17	8
Advances by way of Loan:				-	-	-	-	-	-	-	-	-
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9				-	-	-	-	-	-	22,000	-	-
Public Works and Improvements, &c. (various Acts)				-	-	-	-	-	-	743,224	16	3
West India Relief, per 2 & 3 Will. 4, c. 125				-	-	-	-	-	-	24,400	-	-
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13				-	-	-	-	-	-	150,595	14	6
				-	-	-	-	-	-	940,220	10	9
Redemption of Funded Debt:				-	-	-	-	-	-	-	-	-
Sinking Fund, applied to purchase of Stock				-	-	-	-	-	-	302,556	17	3
Redemption of Unfunded Debt:				-	-	-	-	-	-	-	-	-
Exchequer Bills:				-	-	-	-	-	-	-	-	-
Supply, paid off in new Bills				-	-	24,155,300	-	-	-	-	-	-
" " in Money				-	-	33,550	-	-	-	-	-	-
" " out of Sinking Fund (including 19,448 l. 3 s., accrued Interest)				-	-	1,058,648	3	-	-	-	-	-
				-	-	-	25,247,498	3	-	-	-	-
For Public Works and West India Relief:				-	-	-	-	-	-	1,674,628	16	3
Funded for Savings Banks (including 20,378 l. 16 s. 3 d. accrued Interest)				-	-	1,533,878	16	3	-	-	-	-
Paid off out of Money				-	-	140,750	-	-	-	-	-	-
				-	-	-	-	-	-	22,236,818	11	11
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue				-	-	21,686,818	11	11	-	-	-	-
" " " out of Sinking Fund				-	-	550,000	-	-	-	-	-	-
				-	-	-	-	-	-	49,158,945	11	2
TOTAL applied to the REDUCTION of DEBT				-	-	-	-	-	-	49,461,502	8	5
BALANCES in the Exchequer on 5th January 1838				-	-	-	-	-	-	3,554,710	5	4
At the Bank of England				-	-	-	-	-	-	573,263	3	3
At the Bank of Ireland				-	-	-	-	-	-	4,127,973	8	7
				-	-	-	-	-	-	105,675,000	5	5

(1 & 2 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1838 { At the Bank of England -	-	-	-	3,554,710	5	4			
{ At the Bank of Ireland -	-	-	-	573,263	3	3			
							4,127,973	8	7
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1839:—									
Customs - - - - -	-	-	-	22,446,173	18	4			
Excise - - - - -	-	-	-	14,757,952	4	-			
Stamps - - - - -	-	-	-	7,298,655	7	2			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates, and Arrears of Property Tax - - - - -	-	-	-	3,916,413	10	-			
Post Office - - - - -	-	-	-	2,343,761	18	10			
Crown Lands (Net) - - - - -	-	-	-	180,000	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	4,575	6	6			
Fees, &c., of Public Offices - - - - -	-	-	-	72,525	1	1			
Conscience Money - - - - -	-	-	-	429	15	7			
Bank of England, Share of Profits of Issue - - - - -	-	-	-	120,000	-	-			
Superannuation Abatements - - - - -	-	-	-	281	-	4			
Bank of Ireland, Compensations on transfer of Suitors' Money -	-	-	-	2,067	13	10			
Donations to Sinking Fund, through National Debt Commissioners.	-	-	-	1,233	16	-			
				201,112	13	4			
Other Miscellaneous Income:									
Trustees of the King of the Belgians - - - - -	-	-	-	35,000	-	-			
Extra Receipts, Civil Departments - - - - -	-	-	-	32,640	16	9			
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-			
Savings of Grants of Parliament and Over-Issues, &c., repaid -	-	-	-	91,434	1	3			
Unclaimed Dividends received - - - - -	-	-	-	294,756	12	10			
Less reissued - - - - -	-	-	-	287,895	4	6			
				6,861	8	4			
							427,048	19	8
TOTAL GROSS INCOME - - - - -	-	-	-						51,310,005 18 -
OTHER RECEIPTS:									
Repayment of Advances:									
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - -	-	-	-	168,029	19	4			
Public Works and Improvements, &c. (various Acts) - - -	-	-	-	561,389	4	7			
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	63,297	10	6			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. -	-	-	-	156,812	17	9			
									949,529 12 2
Raised by Creation of Public Debt:									
Funded Debt:									
By Exchequer Bills, Principal and Interest, funded for Savings Banks - - - - -	-	-	-	601,790	8	4			
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply, for Exchange - - - - -	-	-	-	23,907,800	-	-			
„ for Public Works, &c. (for Advances) - - - - -	-	-	-	486,750	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	23,689,948	12	9			
Ways and Means Bills, per 1 Vict. c. 75 - - - - -	-	-	-	970,000	-	-			
							49,054,498	12	9
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-						49,656,289 1 1
							£.		106,043,797 19 10

into and Issues from the Exchequer, &c., in the Year ended 5th January 1839.

(1 & 2 Vict.)

			£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT :											
Interest of Funded Debt, deducting 7,496 <i>l.</i> 4 <i>s.</i> Interest on Donations and Bequests (Sinking Fund) -			-	-	-	-	-	-	24,210,298	2	6
Annuities for Lives and Terms of Years, including Long Annuities -			-	-	-	-	-	-	4,183,965	9	8
Management of Funded Debt -			-	-	-	-	-	-	265,046	8	9
Interest of Exchequer Bills, Supply -			-	-	-	641,370	4	11			
" " Deficiency Bills -			-	-	-	79,558	6	8			
									720,928	11	7
TOTAL INTEREST, &c. OF PUBLIC DEBT -			-	-	-	-	-	-	29,380,238	12	6
CIVIL GOVERNMENT :											
Civil List, 1st Class. Her Majesty's Privy Purse -			60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household -			131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household -			172,500	-	-						
" 4th Class. Royal Bounty, Alms, and Special Services -			13,200	-	-						
" 5th Class. Pensions -			621	4	2						
" 6th Class. Unappropriated Monies -			8,040	-	-						
						385,621	4	2			
Annuities and Pensions granted by Parliament :											
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians			308,000	-	-						
Other Annuities and Pensions -			301,544	4	3						
						609,544	4	3			
Salaries and Allowances -			-	-	-				213,352	1	10
Courts of Justice -			-	-	-				791,728	3	8
Diplomatic Salaries and Pensions -			-	-	-				182,028	12	8
Miscellaneous Payments out of the Consolidated Fund :											
Interest, &c., Russian Dutch Loan -			101,686	-	4						
Other Charges -			121,198	18	5						
						222,884	18	9			
Miscellaneous Civil Services out of Supply Grants :									2,405,159	5	4
Class 1. Public Works and Buildings -			236,000	13	6						
" 2. Salaries and Expenses of Public Departments -			722,311	15	-						
" 3. Law and Justice -			631,830	18	-						
" 4. Education, Science and Art -			198,834	14	7						
" 5. Colonial, Consular, and other Foreign Services -			479,936	2	-						
" 6. Superannuations, Charities, &c. -			146,084	6	8						
" 7. Miscellaneous, Special and Temporary -			377,541	1	2						
						2,792,539	10	11			
Payments out of Gross Revenue :											
Charges of Collection and Management of Revenue -			3,576,421	9	6						
Other Payments for National Objects (<i>see Appendix 1</i>) -			278,890	16	4						
						3,855,312	5	10			
TOTAL CIVIL GOVERNMENT -			-	-	-	-	-	-	9,053,011	2	1
ARMY, MILITIA, COMMISSARIAT AND ORDNANCE SERVICES -			-	-	-	8,200,322	5	2			
Insurrection in Canada -			-	-	-	500,000	-	-			
NAVY SERVICES -			-	-	-	4,520,428	1	7			
TOTAL MILITARY AND NAVAL EXPENDITURE -			-	-	-	-	-	-	13,220,750	6	9
TOTAL EXPENDITURE -			-	-	-	-	-	-	51,654,000	1	4
Advances by way of Loan :											
For Purchase of Bullion for Coinage, per 7 Will 4, c. 9 -			-	-	-	196,029	19	4			
Public Works and Improvements, &c. (various Acts) -			-	-	-	583,055	7	8			
West India Relief, per 2 & 3 Will. 4, c. 125 -			-	-	-	14,200	-	-			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. -			-	-	-	175,158	14	7			
									968,444	1	7
Redemption of Funded Debt :											
Sinking Fund applied to purchase of Stock -			-	-	-	8,730	-	-			
Redemption of Unfunded Debt :			£.	s.	d.						
Exchequer Bills, Supply, paid off in New Bills -			23,907,800	-	-						
" " in Money -			18,500	-	-						
						23,926,300	-	-			
For Public Works and West India Relief, in Money -			-	-	-	229,700	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue -			-	-	-	23,689,948	12	9			
Ways and Means Bills, out of Revenue -			370,000	-	-						
" Funded for Savings Banks (including 1,790 <i>l.</i> 8 <i>s.</i> 4 <i>d.</i> accrued Interest) -			601,790	8	4						
						971,790	8	4			
									48,817,739	1	1
TOTAL applied to the REDUCTION OF DEBT -			-	-	-	-	-	-	48,826,469	1	1
BALANCES in the Exchequer on 5th January 1839 {			At the Bank of England -	-	-	3,935,574	10	9			
			At the Bank of Ireland -	-	-	659,310	5	1			
									4,594,884	15	10
						£.			106,043,797	19	10

(2 & 3 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1839 { At the Bank of England	-	-	-	3,935,574	10	9			
At the Bank of Ireland -	-	-	-	659,310	5	1			
							4,594,884	15	10
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1840:—									
Customs - - - - -	-	-	-	23,164,756	17	3			
Excise - - - - -	-	-	-	14,647,970	9	2			
Stamps - - - - -	-	-	-	7,199,648	10	-			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	3,933,668	1	1			
Post Office - - - - -	-	-	-	2,383,297	5	2			
Crown Lands (Net) - - - - -	-	-	-	160,000	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	18,601	5	11						
Fees, &c. of Public Offices - - - - -	67,462	15	9						
Bank of England, Share of Profits of Issue - - - - -	120,000	-	-						
Conscience Money - - - - -	261	7	-						
	206,325	8	8						
Other Miscellaneous Income:	£.	s.	d.						
Trustees of the King of the Belgians - - - 35,000 - -	35,000	-	-						
Extra Receipts, Civil Departments - - - 48,421 - 10	48,421	-	10						
From Revenues of India, for Retired Pay, &c. 60,000 - -	60,000	-	-						
Savings on Grants of Parliament, and Over-Issues, &c. repaid - - - - - 11,051 12 11	11,051	12	11						
	154,472	13	9						
				360,798	2	5			
TOTAL GROSS INCOME - - - - -	-	-	-				51,850,139	5	
OTHER RECEIPTS:									
Repayment of Advances:									
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	350,000	-	-			
Public Works and Improvements, &c., various Acts - - - - -	-	-	-	535,758	12	5			
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	38,754	13	5			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. - - - - -	-	-	-	169,902	-	2			
							1,094,415	6	
Raised by Creation of Public Debt:									
Funded Debt:									
Exchequer Bills, Supply, funded in part of 4,000,000 £., per 2 & 3 Vict. c. 97 - - - - -	3,986,500	-	-						
Principal and Interest, funded on account of Savings Banks - - - - -	500,782	10	-						
For Irish Tithes (Principal and Interest), funded per 2 & 3 Vict. c. 97 - - - - -	931,862	10	-						
				5,419,145	-	-			
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply, for Exchange - - - - -	23,896,400	-	-						
for Public Works (for Advances) - - - - -	308,500	-	-						
for West India Relief (for Advances) - - - - -	10,950	-	-						
for Shannon Navigation (half for Advances) - - - - -	75,000	-	-						
For Relief of Tithe-owners, Ireland - - - - -	260,000	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	23,530,090	1	2						
Ways and Means Bills, per 1 & 2 Vict. c. 111 - - - - -	980,000	-	-						
				49,060,940	1	2			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				54,480,085	1	
							£.	112,019,524	8

into and Issues from the Exchequer, &c., in the Year ended 5th January 1840.

(2 & 3 Vict.)

			£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :											
Interest of Funded Debt, deducting 7,707 <i>l.</i> 1 <i>s.</i> 9 <i>d.</i> Interest on Donations and Bequests (Sinking Fund)	-	-	-	-	-	-	-	-	24,180,555	5	1
Annuities for Lives and terms of Years, including Long Annuities	-	-	-	-	-	-	-	-	4,271,458	10	7
Unclaimed Dividends re-issued to the Bank of England	-	-	-	-	-	291,601	-	2			
Less, received	-	-	-	-	-	271,286	9	11			
Management of Funded Debt	-	-	-	-	-	-	-	-	20,314	10	3
	-	-	-	-	-	-	-	-	265,346	6	4
Interest of Exchequer Bills:											
Supply	-	-	-	-	-	769,534	-	-			
Deficiency Bills	-	-	-	-	-	67,993	14	4			
	-	-	-	-	-	-	-	-	837,527	14	4
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	-	-	-	29,575,202	6	7
CIVIL GOVERNMENT:											
Civil List, 1st Class. Her Majesty's Privy Purse	-	-	-	-	-	60,000	-	-			
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household	-	-	-	-	-	131,260	-	-			
" 3rd Class. Expenses of Her Majesty's Household	-	-	-	-	-	172,500	-	-			
" 4th Class. Royal Bounty, Alms, and Special Services	-	-	-	-	-	13,200	-	-			
" 5th Class. Pensions	-	-	-	-	-	1,545	16	3			
" 6th Class. Unappropriated Monies	-	-	-	-	-	8,040	-	-			
	-	-	-	-	-	-	-	-	380,545	16	3
Annuities and Pensions granted by Parliament:											
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians	-	-	-	-	-	308,000	-	-			
Other Annuities and Pensions	-	-	-	-	-	344,323	18	-			
	-	-	-	-	-	-	-	-	652,323	18	-
Salaries and Allowances	-	-	-	-	-	-	-	-	233,258	13	7
Courts of Justice	-	-	-	-	-	-	-	-	700,137	10	7
Diplomatic Salaries and Pensions	-	-	-	-	-	-	-	-	186,934	12	10
Miscellaneous Payments out of the Consolidated Fund:											
Interest, &c., Russian-Dutch Loan	-	-	-	-	-	101,912	5	9			
Other Charges	-	-	-	-	-	128,656	10	2			
	-	-	-	-	-	-	-	-	230,568	15	11
Miscellaneous Civil Services out of Supply Grants:											
Class 1. Public Works and Buildings	-	-	-	-	-	248,174	18	7	2,389,769	7	2
" 2. Salaries and Expenses of Public Departments	-	-	-	-	-	677,449	11	5			
" 3. Law and Justice	-	-	-	-	-	615,013	3	6			
" 4. Education, Science, and Art	-	-	-	-	-	167,642	-	1			
" 5. Colonial, Consular, and other Foreign Services	-	-	-	-	-	363,009	5	1			
" 6. Superannuations, Charities, &c.	-	-	-	-	-	180,621	18	6			
" 7. Miscellaneous, Special, and Temporary	-	-	-	-	-	648,058	15	3			
	-	-	-	-	-	-	-	-	2,899,969	12	5
Payments out of Gross Revenue:											
Charges of Collection and Management of Revenue	-	-	-	-	-	3,611,888	1	8			
Other Payments for National Objects (see Appendix, No. 1)	-	-	-	-	-	273,352	5	10			
	-	-	-	-	-	-	-	-	3,885,240	7	6
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	-	-	-	9,174,979	7	1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES											
Insurrection in Canada	-	-	-	-	-	-	-	-	8,493,872	2	3
	-	-	-	-	-	-	-	-	647,000	-	-
NAVY SERVICES	-	-	-	-	-	-	-	-	5,490,204	3	-
TOTAL MILITARY and NAVAL EXPENDITURE	-	-	-	-	-	-	-	-	14,631,076	5	3
TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	53,381,257	18	11
Advances by way of Loan:											
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9	-	-	-	-	-	-	-	-	400,000	-	-
Public Works and Improvements, &c., various Acts	-	-	-	-	-	-	-	-	460,786	3	1
West India Relief, per 2 & 3 Will. 4, c. 125	-	-	-	-	-	-	-	-	10,950	-	-
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c.	-	-	-	-	-	-	-	-	153,712	9	7
	-	-	-	-	-	-	-	-			
Redemption of Funded Debt:	-	-	-	-	-	-	-	-	1,025,448	12	8
Sinking Fund, applied to Purchase of Stock	-	-	-	-	-	-	-	-	7,707	1	9
Redemption of Unfunded Debt:											
Exchequer Bills—Supply, funded, per 2 & 3 Vict.	£.	s.	d.	-	-	-	-	-			
c. 97	-	-	-	3,986,500	-	-	-	-			
" paid off in new Bills	-	-	-	23,896,400	-	-	-	-			
" " in Money	-	-	-	74,500	-	-	-	-			
	-	-	-	-	-	-	-	-	27,957,400	-	-
For Public Works and West India Relief, in Money	-	-	-	497,550	-	-	-	-			
For Irish Tithes, funded per 2 & 3 Vict. c. 97 (including 31,862 <i>l.</i> 10 <i>s.</i> accrued Interest)	-	-	-	931,862	10	-	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue	-	-	-	-	-	-	-	-	23,530,090	1	2
Ways and Means Bills, out of Revenue	£.	s.	d.	480,000	-	-	-	-			
" funded for Savings Banks (including 782 <i>l.</i> 10 <i>s.</i> accrued Interest)	-	-	-	500,782	10	-	-	-			
	-	-	-	-	-	-	-	-	980,782	10	-
TOTAL applied to the REDUCTION of DEBT	-	-	-	-	-	-	-	-	53,897,685	1	2
BALANCES in the Exchequer on 5th January 1840											
									At the Bank of England		
									At the Bank of Ireland		
									3,175,189	2	8
									532,236	10	11
									3,707,425	13	7
								£.	112,019,524	8	1

(3 & 4 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1840 { At the Bank of England	-	-	-	3,175,189	2	8			
{ At the Bank of Ireland -	-	-	-	532,236	10	11			
							3,707,425	13	7
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1841:-									
Customs - - - - -	-	-	-	23,387,268	15	3			
Excise - - - - -	-	-	-	14,871,597	9	10			
Stamps - - - - -	-	-	-	7,353,819	3	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	4,164,876	18	9			
Post Office - - - - -	-	-	-	1,324,341	10	11			
Crown Lands (Net) - - - - -	-	-	-	167,500	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	4,519	4	8						
Fees, &c., of Public Offices - - - - -	74,979	2	10						
Bank of England, Share of Profits of Issue - - - - -	120,000	-	-						
Conscience Money - - - - -	65	17	-						
	199,564	4	6						
Other Miscellaneous Income:									
Trustees of the King of the Belgians - - - - -	34,000	-	-						
Extra Receipts, Civil Departments - - - - -	21,201	12	10						
Premium on Exchequer Bills sold for the Public - - - - -	2,500	-	-						
From Revenues of India, for Retired Pay, &c. - - - - -	60,000	-	-						
From the Portuguese Government, on account of Commissariat Expenses, under Convention of 19 January 1827 - - - - -	53,652	19	3						
Savings of Grants of Parliament, and Over-Issues, &c., repaid - - - - -	14,136	9	8						
	£.	s.	d.						
Unclaimed Dividends received - - - - -	265,410	6	8						
Less re-issued - - - - -	235,103	4	-						
	30,307	2	8						
				415,362	8	11			
TOTAL GROSS INCOME - - - - -	-	-	-				51,684,766	7	7
OTHER RECEIPTS:									
Repayment of Advances:									
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	175,000	-	-			
Public Works and Improvements, &c. (various Acts) - - - - -	-	-	-	567,195	14	1			
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	38,836	2	1			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. - - - - -	-	-	-	175,804	2	9			
							956,835	18	11
Raised by Creation of Public Debt:									
Funded Debt:									
Exchequer Bills, funded per 2 & 3 Vict. c. 97 - - - - -	13,500	-	-						
„ Principal and Interest, funded for Savings Banks, per 9 Geo. 4, c. 92 - - - - -	509,164	1	3						
				513,664	1	3			
Unfunded Debt:									
By Issue of Exchequer Bills: £.									
Supply, for Exchange - - - - -	19,764,000								
„ for other Public Services - - - - -	1,250,000								
	21,014,000	-	-						
For Public Works, &c. (for Advances) - - - - -	860,800	-	-						
For Shannon Navigation (half for Advances) - - - - -	32,500	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	23,823,940	2	11						
Ways and Means Bills, per 2 & 3 Vict. c. 89, &c. - - - - -	1,253,000	-	-						
				46,984,240	2	11			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				47,497,904	4	2
				£.			103,846,932	4	3

into and Issues from the Exchequer, &c., in the Year ended 5th January 1841.

(3 & 4 Vict.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :										
Interest of Funded Debt, deducting 8,016 <i>l.</i> 1 <i>s.</i> 5 <i>d.</i> , Interest on Do-		-	-	-	-	-	-	24,348,555	16	1
nations of Funded Bequests (Sinking Fund) -		-	-	-	-	-	-	4,244,444	9	8
Annuities for Lives and Terms of Years, including Long Annuities -		-	-	-	-	-	-	265,720	12	10
Management of Funded Debt -		-	-	-	-	-	-			
Interest of Exchequer Bills :										
Supply -		-	-	-	-	-	524,887	17	1	
Deficiency Bills -		-	-	-	-	-	83,866	14	5	
		-	-	-	-	-		608,754	11	6
TOTAL INTEREST, &c. of PUBLIC DEBT -		-	-	-	-	-	-	29,467,475	10	1
CIVIL GOVERNMENT :										
Civil List, 1st Class. Her Majesty's Privy Purse -		60,000	-	-						
,, 2nd Class. Salaries and Retired Allowances of Her Ma-										
jesty's Household -		131,260	-	-						
,, 3rd Class. Expenses of Her Majesty's Household -		172,500	-	-						
,, 4th Class. Royal Bounty, Alms, and Special Services -		13,200	-	-						
,, 5th Class. Pensions -		2,742	17	9						
,, 6th Class. Unappropriated Monies -		8,040	-	-						
							387,742	17	9	
Annuities and Pensions granted by Parliament :										
To the Royal Family, including 50,000 <i>l.</i> to the King of the Bel-										
gians -		323,928	-	11			650,429	12	11	
Other Annuities and Pensions -		326,501	12	-			252,797	3	9	
							716,294	-	3	
Salaries and Allowances -							188,765	10	1	
Courts of Justice -										
Diplomatic Salaries and Pensions -										
Miscellaneous Payments out of the Consolidated Fund :										
Interest, &c., Russian-Dutch Loan -		100,449	19	3						
Other Charges -		137,106	16	8						
							237,556	15	11	
Miscellaneous Civil Services out of Supply Grants :							2,433,526	-	8	
Class 1. Public Works and Buildings -		246,499	11	-						
,, 2. Salaries and Expenses of Public Departments -		744,867	9	10						
,, 3. Law and Justice -		576,684	4	4						
,, 4. Education, Science, and Art -		265,179	17	1						
,, 5. Colonial, Consular, and other Foreign Services -		302,447	18	10						
,, 6. Superannuations, Charities, &c. -		161,018	7	8						
,, 7. Miscellaneous, Special, and Temporary -		226,927	12	5						
							2,523,625	1	2	
Payments out of Gross Revenue :										
Charges of Collection and Management -		3,698,115	12	8						
Other Payments for National Objects (see Appendix 1) -		299,085	2	-			3,997,200	14	8	
TOTAL CIVIL GOVERNMENT -		-	-	-				8,954,351	16	6
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES -		-	-	-			8,521,907	-	-	
Insurrection in Canada -		-	-	-			553,249	-	-	
NAVY SERVICES -		-	-	-			5,597,511	-	-	
China Expedition -		-	-	-			150,000	-	-	
		-	-	-						
TOTAL MILITARY and NAVAL EXPENDITURE -		-	-	-				14,822,667	-	-
TOTAL EXPENDITURE -		-	-	-			-	53,244,494	6	7
Advances by way of Loan :										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 -		-	-	-			170,000	-	-	
Public Works and Improvements, &c., various Acts -		-	-	-			1,008,456	18	2	
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13 -		-	-	-			157,394	14	2	
		-	-	-						1,335,851 12 4
Redemption of Funded Debt :										
Sinking Fund, applied to Purchase of Stock -		-	-	-			8,016	1	5	
Redemption of Unfunded Debt :										
Exchequer Bills—Supply, funded, per 2 & 3 Vict. £. s. d.										
c. 97 -		13,500	-	-						
,, paid off in new Bills -		19,764,000	-	-						
,, " in Money -		125,200	-	-						
					19,902,700	-				
For Public Works and West India Relief, in Money -		420,300	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue		23,823,940	2	11						
Ways and Means, funded for										
Savings Banks (including										
164 <i>l.</i> 1 <i>s.</i> 5 <i>d.</i> accrued Interest) -		500,164	1	3						
Ditto, paid off out of Revenue -		753,000	-	-						
					1,253,164	1	3	45,400,104	4	2
TOTAL applied to the REDUCTION of DEBT -		-	-	-	-	-	-	45,408,120	5	7
BALANCES in the Exchequer on 5th January 1841 { At the Bank of England		-	-	-	-	-	3,266,797	17	4	
{ At the Bank of Ireland		-	-	-	-	-	591,668	2	5	
								3,858,465	19	9
								£. 103,846,932	4	3

(4 & 5 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1841 { At the Bank of England	-	-	-	3,266,797	17	4				
At the Bank of Ireland	-	-	-	591,668	2	5				
							3,858,465	19	9	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1842:—										
Customs - - - - -	-	-	-	23,492,884	-	4				
Excise - - - - -	-	-	-	14,762,370	15	9				
Stamps - - - - -	-	-	-	7,319,252	11	3				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	4,712,782	12	9				
Post Office - - - - -	-	-	-	1,393,168	19	7				
Crown Lands (Net) - - - - -	-	-	-	162,000	-	-				
Miscellaneous:										
Small Branches of the Hereditary Revenue - - - - -				5,562	14	11				
Fees, &c. of Public Offices - - - - -				93,504	18	4				
From the Bank of England, Share of Profits of Issue - - -				120,000	-	-				
Conscience Money - - - - -				134	10	-				
Casual Receipts, including Bequest of 45 <i>L.</i> to National Debt Commissioners - - - - -				2,112	13	10				
				221,314	17	1				
Other Miscellaneous Income:										
Trustees of the King of the Belgians - - - 35,000	£.	s.	d.							
Extra Receipts, Civil Departments - - - 12,069		19	2							
From Revenues of India for Retired Pay, &c. - 60,000		-	-							
From the Portuguese Government, further Payment under Convention of 19 January 1827 - 53,776		8	9							
Savings of Grants of Parliament, and Over-Issues, &c. repaid - - - 3,700		1	9							
				164,546	9	8				
TOTAL GROSS INCOME - - - - -	-	-	-	385,861	6	9				
							52,228,320	6	5	
OTHER RECEIPTS:										
Repayment of Advances:										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - -	-	-	-	135,000	-	-				
Public Works and Improvements, &c. (various Acts) - - -	-	-	-	588,712	10	5				
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	34,214	2	8				
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. -	-	-	-	171,294	19	3				
							929,221	12	4	
Raised by Creation of Public Debt:										
Funded Debt:										
Exchequer Bills, Supply, funded per 5 Vict. c. 8 (including 874,600 <i>L.</i> funded for Savings Banks) - - - - -				2,972,900	-	-				
By Contributions in Money, for Exchequer Bills, funded per 5 Vict. c. 8 - - - - -				853,037	10	-				
Exchequer Bills, Ways and Means, Principal and Interest, funded for Savings Banks - - - - -				700,712	10	-				
							4,526,650	-	-	
Unfunded Debt:										
By Issue of Exchequer Bills:										
Supply, for Exchange - - - - - 20,469,100	£.									
" for other Public Services - - - - - 550,000										
				21,019,100	-	-				
" for Public Works (for Advances) - - - - -				444,450	-	-				
" for West India Relief (for Advances) - - - - -				5,900	-	-				
" for Shannon Navigation (half for Advances) - - - -				45,000	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -				24,652,767	17	2				
Ways and Means Bills, per 3 & 4 Vict. c. 112, &c. - - -				3,043,000	-	-				
							49,210,117	17	2	
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT	-	-	-							
							53,736,767	17	2	
							£.	110,752,775	15	8

into and Issues from the Exchequer, &c., in the Year ended 5th January 1842.

(4 & 5 Vict.)

				£.	s.	d.	£.	s.	d.	£.	s.	d.	
PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT :													
Interest of Funded Debt, deducting 8,286 <i>l.</i> 2 <i>s.</i> 5 <i>d.</i> , Interest on Donations and Bequests (Sinking Fund) -				-	-	-	-	-	-	24,329,755	12	2	
Annuities for Lives and Terms of Years, including Long Annuities -				-	-	-	-	-	-	4,076,775	12	10	
Unclaimed Dividends re-issued to the Bank of England -				-	-	-	345,580	12	11				
Less Received -				-	-	-	188,552	9	3				
Management of Funded Debt -				-	-	-	-	-	-	157,028	3	8	
				-	-	-	-	-	-	267,148	17	7	
Interest of Exchequer Bills :													
Supply -				-	-	-	782,246	9	5				
Deficiency Bills -				-	-	-	99,418	3	3				
				-	-	-	-	-	-	881,664	12	8	
Bank Charges of receiving 5,000,000 <i>l.</i> , part of West India Compensation Loan -				-	-	-	-	-	-	2,500	-	-	
TOTAL INTEREST, &c. OF PUBLIC DEBT -				-	-	-	-	-	-	29,714,872	18	11	
CIVIL GOVERNMENT :													
Civil List, 1st Class. Her Majesty's Privy Purse -				60,000	-	-							
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household -				131,260	-	-							
" 3rd Class. Expenses of Her Majesty's Household -				172,500	-	-							
" 4th Class. Royal Bounty, Alms, and Special Services -				13,200	-	-							
" 5th Class. Pensions -				4,022	3	11							
" 6th Class. Unappropriated Monies -				8,040	-	-							
							389,022	3	11				
Annuities and Pensions granted by Parliament :													
To the Royal Family (including 50,000 <i>l.</i> to the King of the Belgians) -				318,000	-	-							
Other Annuities and Pensions -				302,514	8	5							
							620,514	8	5				
Salaries and Allowances -				-	-	-	246,079	3	7				
Courts of Justice -				-	-	-	736,994	8	9				
Diplomatic Salaries and Pensions -				-	-	-	185,770	-	10				
Miscellaneous Payments out of the Consolidated Fund :													
Interest, &c., Russian Dutch Loan -				98,737	10	-							
Other Charges -				131,496	19	7							
							230,234	9	7				
Miscellaneous Civil Services, out of Supply Grants :										2,408,614	15	1	
Class 1. Public Works and Buildings -				238,390	1	6							
" 2. Salaries and Expenses of Public Departments -				693,617	17	9							
" 3. Law and Justice -				775,224	13	6							
" 4. Education, Science, and Art -				290,025	10	8							
" 5. Colonial, Consular, and other Foreign Services -				374,580	1	10							
" 6. Superannuations, Charities, &c. -				157,569	13	-							
" 7. Miscellaneous, Special and Temporary -				398,252	4	2							
							2,927,660	2	5				
Payments out of Gross Revenue :													
Charges of Collection and Management of Revenue -				3,730,129	16	2							
Other Payments for National Objects (see Appendix 1) -				293,785	11	11							
							4,023,915	8	1				
TOTAL CIVIL GOVERNMENT -				-	-	-				9,360,190	5	7	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES													
Insurrection in Canada -				-	-	-	8,233,556	16	4				
				-	-	-	117,153	7	8				
NAVY SERVICES													
China Expedition -				-	-	-	6,489,074	-	-				
				-	-	-	400,000	-	-				
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-				15,239,781	4	-	
TOTAL EXPENDITURE -				-	-	-	-	-	-	54,314,844	8	6	
Advances by way of Loan :													
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 -				-	-	-	100,000	-	-				
Public Works and Improvements, &c. (various Acts) -				-	-	-	680,788	9	3				
West India Relief, per 2 & 3 Will. 4, c. 125 -				-	-	-	5,800	-	-				
Constabulary, Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. -				-	-	-	184,620	14	8				
										971,209	3	11	
Redemption of Funded Debt :													
Sinking Fund, applied to purchase of Stock -				-	-	-	8,331	2	5				
Redemption of Unfunded Debt :													
Exchequer Bills—Supply, funded per 5 Vict. c. 8 (including 874,600 <i>l.</i> funded for Savings Banks) -				£.	s.	d.							
" paid off in new Bills -				2,972,900	-	-							
" " in Money -				20,469,100	-	-							
				309,600	-	-							
				23,751,600	-	-							
For Public Works and West India Relief, paid off in Money -				356,500	-	-							
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue Ways and Means Bills, per 3 & 4 Vict. c. 112, &c., out of Revenue -				2,343,000	-	-							
" funded for Savings Banks (including 712 <i>l.</i> 10 <i>s.</i> accrued Interest) -				700,712	10	-							
				3,043,712	10	-							
TOTAL applied to the REDUCTION of DEBT -				-	-	-	51,804,580	7	2				
BALANCES in the Exchequer on 5th January 1842													
{At the Bank of England				-	-	-	2,968,446	5	10				
{At the Bank of Ireland				-	-	-	685,364	7	10				
										3,653,810	13	8	
										£.	110,752,775	15	8

(5 & 6 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1842 - { At the Bank of England	-	-	-	2,968,446	5	10				
- { At the Bank of Ireland	-	-	-	685,364	7	10	3,653,810	13	8	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1843:—										
Customs - - - - -	-	-	-	22,594,474	12	6				
Excise - - - - -	-	-	-	13,592,391	19	4				
Stamps - - - - -	-	-	-	7,158,777	15	5				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	4,508,514	15	2				
Income and Property Tax - - - - -	-	-	-	580,885	16	6				
Post Office - - - - -	-	-	-	1,585,504	10	3				
Crown Lands (Net) - - - - -	-	-	-	133,000	-	-				
Miscellaneous :										
Small Branches of the Hereditary Revenue - - - - -	520,355	12	5							
Fees, &c. of Public Offices - - - - -	63,831	15	7							
Conscience Money - - - - -	2,855	10	-							
From Bank of England, Share of Profits of Issue - - - - -	120,000	-	-							
	707,042	18	-							
Other Miscellaneous Income:										
Trustees of the King of the Belgians - - - 34,000 - -	£.	s.	d.							
Extra Receipts, Civil Departments - - - 23,754 17 2										
From Revenue of India, for Retired Pay, &c. - 60,000 - -										
From the Portuguese Government, further payment under Convention of 19 January 1827 - 48,729 10 4										
Savings of Grants of Parliament, and Over-Issues, &c. repaid - - - - - 95,336 7 7										
	261,820	15	1	968,863	13	1				
TOTAL GROSS INCOME - - - - -	-	-	-				51,122,413	2	3	
OTHER RECEIPTS:										
Repayment of Advances:										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	162,120	4	-				
Public Works and Improvements (various Acts) - - - - -	-	-	-	685,587	5	6				
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	35,785	13	2				
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. - - - - -	-	-	-	171,066	12	5	1,054,559	15	1	
Raised by Creation of Public Debt:										
Funded Debt:										
By Exchequer Bills, funded per 5 Vict. c. 8 - - - - -	24,800	-	-							
By Contribution in Money for Exchequer Bills, funded per 5 Vict. c. 8 - - - - -	1,614,394	10	-							
By Exchequer Bills, Principal and Interest, funded for Savings Banks per 9 Geo. 4, c. 92 - - - - -	1,063,713	5	2	2,702,907	15	2				
Unfunded Debt:										
By Issue of Exchequer Bills:										
Supply, for Exchange - - - - -	18,159,500	-	-							
	£.									
For Public Works (for Advances) - - - - - 246,900				250,900	-	-				
" " (for Grant) - - - - - 4,000				9,400	-	-				
For West India Relief (for Advances) - - - - -				78,000	-	-				
For Shannon Navigation (half for Advances) - - - - -				4,130,826	11	10				
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -				1,624,000	-	-				
Ways and Means Bills, per 4 & 5 Vict. c. 53, &c. - - - - -							44,252,626	11	10	
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				46,955,534	7	-	
							£.	102,786,317	18	-

into and Issues from the Exchequer, &c., in the Year ended 5th January 1843.

(5 & 6 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 8,566 l. 13 s. 10 d., Interest on Do-				-	-	-	-	-	-	24,485,941	15	4	
nations and Bequests (Sinking Fund)				-	-	-	-	-	-	4,071,530	7	3	
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-				
Unclaimed Dividends re-issued to the Bank of England				-	-	-	273,843	4	1				
Less received				-	-	-	244,047	4	9				
Management of Funded Debt				-	-	-	-	-	-	29,795	19	4	
Interest of Exchequer Bills:				-	-	-	-	-	-	265,698	5	9	
Supply				-	-	-	630,818	8	5				
Deficiency Bills				-	-	-	93,407	6	11				
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	724,225	15	4	
				-	-	-	-	-	-	29,577,132	3		
CIVIL GOVERNMENT:													
Civil List, 1st Class. Her Majesty's Privy Purse				60,000	-	-							
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household				191,260	-	-							
" 3rd Class. Expenses of Her Majesty's Household				172,500	-	-							
" 4th Class. Royal Bounty, Alms, and Special Services				13,200	-	-							
" 5th Class. Pensions				5,120	-	-							
" 6th Class. Unappropriated Monies				8,040	-	-							
Annuities and Pensions granted by Parliament:							390,120	-	-				
To the Royal Family, including 50,000 l. to the King of the Belgians				318,000	-	-							
Other Annuities and Pensions				292,346	5	6				610,346	5	6	
Salaries and Allowances				-	-	-				248,639	2	4	
Courts of Justice				-	-	-				724,760	12	7	
Diplomatic Salaries and Allowances				-	-	-				212,183	18	10	
Miscellaneous Payments out of the Consolidated Fund:													
Interest, &c., on Russian Dutch Loan				97,179	2	6							
Other Charges				85,237	-	6				182,416	3	-	
Miscellaneous Civil Services, out of Supply Grants:										2,368,466	2	3	
Class 1. Public Works and Buildings				277,922	15	-							
" 2. Salaries and Expenses of Public Departments				780,084	2	8							
" 3. Law and Justice				812,343	16	1							
" 4. Education, Science, and Art				273,903	7	5							
" 5. Colonial, Consular, and other Foreign Services				354,150	-	6							
" 6. Superannuations, Charities, &c.				161,742	16	8							
" 7. Miscellaneous, Temporary and Special				299,610	8	9				2,959,757	7	1	
Payments out of Gross Revenue:													
Charges of Collection and Management of Revenue				3,733,945	8	7							
Other Payments for National Objects (see Appendix 1)				302,837	5	11				4,036,782	14	6	
TOTAL CIVIL GOVERNMENT				-	-	-							
				-	-	-				9,365,006	3	10	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES				-	-	-				8,162,594	3	8	
Insurrection in Canada				-	-	-				253,343	12	4	
NAVY SERVICES				-	-	-				6,640,163	7	2	
China Expedition				-	-	-				830,008	-	-	
China and India (Army, Navy, and Ordnance Services)				-	-	-				272,921	-	-	
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-							
				-	-	-				16,159,030	3	2	
TOTAL EXPENDITURE				-	-	-							
				-	-	-				55,101,168	10	-	
Advances by way of Loan:													
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9				-	-	-				180,000	-	-	
Public Works and Improvements (various Acts)				-	-	-				672,493	3	11	
West India Relief, per 2 & 3 Will. 4, c. 125				-	-	-				9,400	-	-	
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c.				-	-	-				171,140	10	9	
				-	-	-							
				-	-	-				1,033,033	14	8	
Redemption of Funded Debt:													
Sinking Fund, applied to purchase of Stock				-	-	-				8,566	13	10	
Redemption of Unfunded Debt:													
Exchequer Bills—Supply, funded per 5 Vict. c. 8				£.	s.	d.							
" paid off in new Bills				-	24,800	-							
" " in Money				-	18,159,500	-							
" " in Money				-	105,200	-							
For Public Works and West India Relief, funded for Savings Banks (including 37,463 l. 5 s. 2 d. accrued Interest)				-	-	-	18,289,500	-	-				
Ditto paid off in Money				-	1,063,713	5							
				-	145,450	-							
				-	-	-	1,209,163	5	2				
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue				-	-	-	1,624,000	-	-				
Ways and Means Bills, per 4 & 5 Vict. c. 53				-	-	-	24,180,826	11	10				
TOTAL applied to the REDUCTION of DEBT				-	-	-				45,253,489	17	-	
				-	-	-							
				-	-	-				859,889	1	7	
				-	-	-				530,170	-	11	
BALANCES in the Exchequer on 5th January 1843 { At the Bank of England				-	-	-							
{ At the Bank of Ireland				-	-	-							
				-	-	-				1,390,059	2	6	
				-	-	-				£.	102,786,317	18	-

(6 & 7 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1843 { At the Bank of England	-	-	-	859,889	1	7				
{ At the Bank of Ireland -	-	-	-	530,170	-	11				
							1,390,059	2	6	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1844:—										
Customs -	-	-	-	22,609,957	9	-				
Excise -	-	-	-	13,955,429	12	6				
Stamps -	-	-	-	7,121,581	5	8				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates -	-	-	-	4,398,714	6	10				
Income and Property Tax -	-	-	-	5,340,991	13	5				
Post Office -	-	-	-	1,575,650	7	6				
Crown Lands (Net) -	-	-	-	117,500	-	-				
Miscellaneous :										
Small Branches of the Hereditary Revenue -	-	-	-	5,440	11	7				
Fees, &c. of Public Offices -	-	-	-	47,676	11	2				
From the Bank of England, share of Profits of Issue -	-	-	-	120,000	-	-				
Conscience Money -	-	-	-	16	10	-				
Donations to Sinking Fund through National Debt Commissioners -	-	-	-	300	-	-				
				173,433	12	9				
Other Miscellaneous Income :										
Trustees of the King of the Belgians -	-	-	-	32,000	-	-				
Extra Receipts, Naval and Military Departments -	-	-	-	5,460	12	2				
Ditto - Civil Departments -	-	-	-	20,995	1	-				
From Revenues of India, for Retired Pay, &c. -	-	-	-	60,000	-	-				
China Indemnity -	-	-	-	1,315,209	1	6				
Savings of Grants of Parliament, and Over-Issues, &c., repaid -	-	-	-	42,045	12	8				
							1,686,256	5	11	
TOTAL GROSS INCOME -										
							56,806,081	-	10	
OTHER RECEIPTS :										
Repayment of Advances :										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 7 -	-	-	-	305,000	-	-				
Public Works and Improvements (various Acts) -	-	-	-	696,467	2	4				
West India Relief, per 2 & 3 Will. 4, c. 125 -	-	-	-	31,857	6	7				
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13 -	-	-	-	176,708	15	-				
							1,210,033	3	11	
Raised by Creation of Public Debt :										
Funded Debt :										
By Exchequer Bills, Principal and Interest, funded for Savings Banks, per 9 Geo. 4, c. 92, and 5 Vict. sess. 2, c. 9 -	-	-	-	41,642	18	11				
Unfunded Debt :										
By Issue of Exchequer Bills :			£.							
Supply for Exchange -	-	-	-	18,116,200						
„ for Exchange of Forged Exchequer Bills, per 6 Vict. c. 1 -	-	-	-	262,000						
				18,378,200	-	-				
For Public Works (for Advances) -	-	-	-	80,600	-	-				
For West India Relief (ditto) -	-	-	-	650	-	-				
For Shannon Navigation (half for Advances) -	-	-	-	80,000	-	-				
For Opium Compensation (in part of 2,000,000 L.) -	-	-	-	1,600,000	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48 -	-	-	-	25,032,507	-	-				
Ways and Means Bills, per 5 & 6 Vict. c. 121 -	-	-	-	2,749,000	-	-				
				47,920,957	-	-				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -										
							47,962,599	18	11	
							£.	107,368,773	6	2

into and Issues from the Exchequer, &c., in the Year ended 5th January 1844.

(6 & 7 Vict.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of PUBLIC DEBT :									
Interest of Funded Debt, deducting 8,740 <i>l.</i> 17 <i>s.</i> 9 <i>d.</i> , Interest on Donations and Bequests, Sinking Fund - - - - -	-	-	-	-	-	-	24,509,421	11	10
Annuities for Lives and Terms of Years, including Long Annuities - - - - -	-	-	-	-	-	-	3,924,183	16	4
Management of Funded Debt - - - - -	-	-	-	-	-	-	267,470	16	-
Interest of Exchequer Bills :									
Supply - - - - -	-	-	-	-	-	592,084	11	2	
Deficiency Bills - - - - -	-	-	-	-	-	94,033	-	11	
Bank charge of receiving, &c. Exchequer Bills funded - - - - -	-	-	-	-	-	-	686,117	12	1
	-	-	-	-	-	-	2,818	16	8
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-	29,390,012	12	11
CIVIL GOVERNMENT :									
Civil List, 1st Class. Her Majesty's Privy Purse - - - - -	60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household - - - - -	131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household - - - - -	172,500	-	-						
" 4th Class. Royal Bounty Alms and Special Services - - - - -	13,200	-	-						
" 5th Class. Pensions - - - - -	5,306	17	4						
" 6th Class. Unappropriated Monies - - - - -	8,040	-	-						
				390,306	17	4			
Annuities and Pensions granted by Parliament :									
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians - - - - -	308,423	1	6						
Other Annuities and Pensions - - - - -	274,171	9	2						
				582,594	10	8			
Salaries and Allowances - - - - -	-	-	-	245,341	6	11			
Courts of Justice - - - - -	-	-	-	735,785	13	6			
Diplomatic Salaries and Pensions - - - - -	-	-	-	178,456	5	3			
Miscellaneous Payments out of the Consolidated Fund :									
Interest, &c., Russian Dutch Loan - - - - -	96,254	7	1						
" Greek Loan - - - - -	33,583	17	1						
Other Charges - - - - -	124,752	10	11						
				254,590	15	1			
Miscellaneous Civil Services out of Supply Grants :									
Class 1. Public Works and Buildings - - - - -	255,656	-	-				2,387,075	8	9
" 2. Salaries and Expenses of Public Departments - - - - -	739,393	5	-						
" 3. Law and Justice - - - - -	925,933	16	-						
" 4. Education, Science, and Art - - - - -	248,165	9	6						
" 5. Colonial, Consular, and other Foreign Services - - - - -	416,874	13	11						
" 6. Superannuations, Charities, &c. - - - - -	176,403	3	5						
" 7. Miscellaneous, Special and Temporary - - - - -	516,937	8	7						
				3,279,363	16	5			
Payments out of Gross Revenue :									
Charges of Collection and Management of Revenue - - - - -	3,814,833	2	-						
Other Payments for National Objects (<i>see Appendix 1</i>) - - - - -	288,130	8	8						
				4,102,963	10	8			
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-				9,769,402	15	10
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES									
Insurrection in Canada - - - - -	-	-	-	7,907,860	1	3			
NAVY SERVICES - - - - -	-	-	-	25,300	-	-			
China Expedition - - - - -	-	-	-	6,606,056	14	2			
Opium Compensation - - - - -	-	-	-	416,056	-	-			
	-	-	-	1,245,823	5	10			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-				16,201,096	1	3
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	55,360,511	10	-
Advances by way of Loan :									
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	400,000	-	-			
Public Works and Improvements (various Acts) - - - - -	-	-	-	581,722	8	7			
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	650	-	-			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. - - - - -	-	-	-	191,929	9	7			
							1,174,301	18	2
Redemption of Funded Debt :									
Sinking Fund, applied to purchase of Stock - - - - -	-	-	-	9,040	17	9			
Redemption of Unfunded Debt :									
Exchequer Bills—Supply, paid off in new Bills - - - - -	£.	s.	d.	18,116,200	-	-			
" " in Money - - - - -				36,800	-	-			
				18,153,000	-	-			
For Public Works, &c. paid off in Money - - - - -				132,750	-	-			
" " funded for Savings Banks (including 1,442 <i>l.</i> 18 <i>s.</i> 11 <i>d.</i> accrued Interest) - - - - -				41,642	18	11			
				174,392	18	11			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue - - - - -				25,032,507	-	-			
Ways and Means Bills " " - - - - -				2,749,000	-	-			
				46,108,899	18	11			
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-				46,117,940	16	8
BALANCES in the Exchequer on 5th January 1844									
{ At the Bank of England - - - - -	-	-	-	4,080,211	4	3			
{ At the Bank of Ireland - - - - -	-	-	-	635,807	17	1			
							4,716,019	1	4
				£.			107,368,773	6	2

(7 & 8 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1844 { At the Bank of England -	-	-	-	4,080,211	4	3			
At the Bank of Ireland -	-	-	-	635,807	17	1			
							4,716,019	1	4
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1845:—									
Customs - - - - -	-	-	-	24,085,442	5	9			
Excise - - - - -	-	-	-	14,379,790	10	10			
Stamps - - - - -	-	-	-	7,334,857	4	6			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	4,431,563	7	8			
Income and Property Tax - - - - -	-	-	-	5,345,581	14	5			
Post Office - - - - -	-	-	-	1,676,110	13	11			
Crown Lands (Net) - - - - -	-	-	-	155,000	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	40,697	9	3						
Fees, &c. of Public Offices - - - - -	46,969	14	-						
From the Bank of England, Share of Profits of Issue - - - - -	120,000	-	-						
Conscience Money - - - - -	863	6	-						
Casual Receipts, including 287 <i>l.</i> 7 <i>s.</i> 3 <i>d.</i> , through National Debt Commissioners - - - - -	2,201	19	5						
	210,732	8	8						
Other Miscellaneous Income:									
Trustees of the King of the Belgians - - - - -	32,000	-	-						
Extra Receipts, Civil Departments - - - - -	66,797	5	5						
From Revenues of India, for Retired Pay, &c. - - - - -	60,000	-	-						
„ China, Indemnity - - - - -	385,007	17	9						
Savings of Grants of Parliament, and Over-Issues, &c. repaid - - - - -	12,499	4	8						
Unclaimed Dividends received - - - - -	328,967	3	4						
Less reissued - - - - -	201,537	18	11						
	127,429	4	5						
				894,466	-	11			
TOTAL GROSS INCOME - - - - -	-	-	-				58,302,811	18	-
OTHER RECEIPTS:									
Repayment of Advances:									
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	461,389	17	-			
Public Works and Improvements, &c. (various Acts) - - - - -	-	-	-	603,777	9	10			
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	59,039	19	5			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. - - - - -	-	-	-	171,775	17	5			
							1,295,983	3	8
Raised by Creation of Public Debt:									
Funded Debt:									
By Exchequer Bills, Principal and Interest, funded for Savings Banks, per 9 Geo. 4, c. 92, and 5 Vict. c. 9 - - - - -	-	-	-	14,658	7	2			
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply, for Exchange - - - - -	18,348,300	-	-						
„ for Public Works (for Advances) - - - - -	5,000	-	-						
„ for West India Relief (ditto) - - - - -	76,500	-	-						
„ for Shannon Navigation (half for ditto) - - - - -	15,000	-	-						
For Opium Compensation (in part of 2,000,000 <i>l.</i>) - - - - -	400,000	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	15,258,833	9	4						
				34,103,633	9	4			
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT - - - - -	-	-	-				34,118,291	16	6
							£.		
							98,433,105	19	6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1845.

(7 & 8 Vict.)

	£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:									
Interest of Funded Debt, deducting 9,023 l. 1 s. 2 d., Interest on Donations and Bequests (Sinking Fund), and including 1,392,756 l. 3 s. for one Quarter's Dividend to 10th October 1844, on certain Classes of £. 3½ per Cents., formerly paid in January and July - - - - -	-	-	-	-	-	-	25,857,924	5	1
Annuities for Lives and Terms of Years, including Long Annuities - - - - -	-	-	-	-	-	-	3,958,507	13	3
Management of Funded Debt - - - - -	-	-	-	-	-	-	267,183	2	11
Interest of Exchequer Bills:									
Supply, &c. - - - - -	-	-	-	-	-	504,002	7	5	
Deficiency Bills - - - - -	-	-	-	-	-	26,215	11	3	
							530,217	18	8
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -	-	-	-	-	-	-	30,613,832	19	11
CIVIL GOVERNMENT:									
Civil List, 1st Class. Her Majesty's Privy Purse - - - - -	60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household - - - - -	131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household - - - - -	172,500	-	-						
" 4th Class. Royal Bounty, Alms, and Special Services - - - - -	13,200	-	-						
" 5th Class. Pensions - - - - -	6,284	13	5						
" 6th Class. Unappropriated Monies - - - - -	8,040	-	-						
						391,284	13	5	
Annuities and Pensions granted by Parliament:									
To the Royal Family, including 50,000 l. to the King of the Belgians - - - - -	297,000	-	-						
Other Annuities and Pensions - - - - -	258,552	18	9			555,552	18	9	
Salaries and Allowances - - - - -	-	-	-	-	-	232,870	1	11	
Courts of Justice - - - - -	-	-	-	-	-	743,094	17	9	
Diplomatic Salaries and Pensions - - - - -	-	-	-	-	-	181,186	1	11	
Miscellaneous Payments out of the Consolidated Fund:									
Interest, &c., Russian Dutch Loan - - - - -	95,217	-	2						
" " Greek Loan - - - - -	46,784	4	8						
To complete South Sea Company's Guarantee Fund - - - - -	222,210	18	7						
Other Charges (for payment of £. 3½ per Cent. Dissentients, <i>see</i> below) - - - - -	121,535	10	8			485,747	14	1	
Miscellaneous Civil Services out of Supply Grants:									
Class 1. Public Works and Buildings - - - - -	324,199	-	-			2,589,736	7	10	
" 2. Salaries and Expenses of Public Departments - - - - -	716,533	10	2						
" 3. Law and Justice - - - - -	983,121	2	2						
" 4. Education, Science, and Art - - - - -	246,895	12	6						
" 5. Colonial, Consular, and other Foreign Services - - - - -	356,486	17	8						
" 6. Superannuations, Charities, &c. - - - - -	190,484	16	7						
" 7. Miscellaneous, Special and Temporary - - - - -	262,454	4	4			3,080,175	3	5	
Payments out of Gross Revenue:									
Charges of Collection and Management of Revenue - - - - -	3,906,771	6	1						
Other Payments for National Objects (<i>see</i> Appendix 1) - - - - -	271,999	13	-			4,178,770	19	1	
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	-	-	-	9,848,682	10	4
ARMY, MILITIA, COMMISSARIAIAT, and ORDNANCE SERVICES - - - - -	-	-	-	-	-	8,103,025	16	-	
China Expedition - - - - -	-	-	-	-	-	404,964	-	-	
NAVY SERVICES - - - - -	-	-	-	-	-	5,858,219	-	3	
Opium Compensation - - - - -	-	-	-	-	-	11,793	5	5	
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-	-	-	-	14,378,002	1	8
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	54,840,517	11	11
Advances by way of Loan:									
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	-	-	500,000	-	-	
Public Works and Improvements, &c. (various Acts) - - - - -	-	-	-	-	-	505,715	1	3	
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	-	-	76,500	-	-	
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. - - - - -	-	-	-	-	-	181,943	18	7	
							1,264,158	19	10
Redemption of Funded Debt:									
Sinking Fund, applied to Purchase of Stock - - - - -	163,479	15	9						
£. 3½ per Cent. Dissentients and Non-Assentients paid off out of Revenue - - - - -	104,275	10	10			267,755	6	7	
Redemption of Unfunded Debt:									
Exchequer Bills—Supply, paid off in new Bills - - - - -	£.	s.	d.	18,348,300	-	-			
" " in Money - - - - -	-	-	-	2,800	-	-			
						18,351,100	-	-	
For Public Works, &c. paid off in Money - - - - -	181,800	-	-						
" " funded for Savings Banks (including 658 l. 7 s. 2 d., accrued Interest) - - - - -	14,658	7	2			196,458	7	2	
Opium Compensation, paid off out of Revenue - - - - -	-	-	-	-	-	2,000,000	-	-	
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue - - - - -	-	-	-	13,858,833	9	4			
" " out of Sinking Fund (including 168 l. 15 s. Interest) - - - - -	-	-	-	1,400,168	15	-			
						15,259,002	4	4	
TOTAL applied to the REDUCTION of DEBT - - - - -	-	-	-	-	-	-	35,806,560	11	6
BALANCES in the Exchequer on 5th January 1845 -	{ At the Bank of England -			-	-	-	5,492,010	16	2
	{ At the Bank of Ireland -			-	-	-	762,102	13	6
							6,254,113	9	8
						£.	98,433,105	19	6

(8 & 9 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1845	-	-	-	5,492,010	16	2				
- { At the Bank of England	-	-	-							
- { At the Bank of Ireland -	-	-	-	762,102	13	6				
							6,254,113	9	8	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1846:—										
Customs - - - - -	-	-	-	21,801,918	4	5				
Excise - - - - -	-	-	-	14,648,718	12	7				
Stamps - - - - -	-	-	-	7,886,880	-	4				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -										
Income and Property Tax - - - - -	-	-	-	4,434,656	18	5				
Post Office - - - - -	-	-	-	5,190,997	12	1				
Crown Lands (Net) - - - - -	-	-	-	1,878,594	5	-				
Miscellaneous:				120,000	-	-				
Small Branches of the Hereditary Revenue - - - - -	-	-	-	56,104	16	-				
Fees, &c. of Public Offices - - - - -	-	-	-	41,839	10	8				
Income of the Dublin Gazette - - - - -	-	-	-	684	14	9				
Conscience Money - - - - -	-	-	-	1,295	4	-				
From Bank of England, Share of Profits of Issue, per 6 & 7 Vict. c. 32	-	-	-	155,671	4	7				
				255,595	10	-				
Other Miscellaneous Income:										
Trustees of the King of the Belgians - - - - -	-	-	-	36,000	-	-				
Extra Receipts, Civil Departments - - - - -	-	-	-	63,017	2	-				
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-				
China Indemnity - - - - -	-	-	-	1,142,923	18	9				
Savings of Grants of Parliament and Over Issues, &c. repaid -	-	-	-	37,234	3	10				
							1,594,770	14	7	
TOTAL GROSS INCOME - - - - -	-	-	-				57,556,486	7	5	
OTHER RECEIPTS:										
Repayment of Advances:										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - -	-	-	-	678,772	2	9				
West India Relief (2 & 3 Will. 4, c. 125) - - - - -	-	-	-	91,302	7	9				
Public Works and Improvements (various Acts) - - - - -	-	-	-	909,731	9	-				
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. -	-	-	-	181,091	16	2				
							1,860,897	15	8	
Raised by Creation of Public Debt:										
Unfunded Debt:										
By Issue of Exchequer Bills:										
Supply, for Exchange - - - - -	-	-	-	18,294,500	-	-				
„ for Public Works (for Advances) - - - - -	-	-	-	12,000	-	-				
„ for West India Relief - (ditto) - - - - -	-	-	-	54,700	-	-				
							18,361,200	-	-	
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	8,117,775	16	6				
TOTAL raised by CREATION of UNFUNDED DEBT - - -	-	-	-				26,478,975	16	6	
							£.	92,150,473	9	3

into and Issues from the Exchequer, &c., in the Year ended 5th January 1846.

(8 & 9 Vict.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 9,407 l. 2 s. 3 d., Interest on Donations and Bequests (Sinking Fund) - - -				-	-	-	-	-	-	23,736,271	2	6
Annuities for Lives and Terms of Years, including Long Annuities - - -				-	-	-	-	-	-	3,980,022	11	3
Unclaimed Dividends reissued to the Bank of England - - -				-	-	-	340,832	8	-			
Less, received - - -				-	-	-	159,530	19	-	181,301	9	-
Management of Funded Debt - - -				-	-	-	-	-	-	266,643	1	1
Interest of Exchequer Bills:				-	-	-	-	-	-			
Supply - - -				-	-	-	420,375	7	6			
Deficiency Bills - - -				-	-	-	3,952	18	9	424,328	6	3
TOTAL INTEREST, &c. of PUBLIC DEBT - - -				-	-	-	-	-	-	28,588,566	10	1
CIVIL GOVERNMENT:												
Civil List, 1st Class. Her Majesty's Privy Purse - - -				60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household - - -				131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household - - -				172,500	-	-						
" 4th Class. Royal Bounty, Alms and Special Services - - -				13,200	-	-						
" 5th Class. Pensions - - -				7,165	-	-						
" 6th Class. Unappropriated Monies - - -				8,040	-	-						
Annuities and Pensions granted by Parliament:							392,165	-	-			
To the Royal Family (including 50,000 l. to the King of the Belgians) - - -				291,005	14	11						
Other Annuities and Pensions - - -				253,402	13	1						
Salaries and Allowances - - -				-	-	-	544,408	8	-			
Courts of Justice - - -				-	-	-	249,644	10	7			
Diplomatic Salaries and Pensions - - -				-	-	-	769,433	1	2			
Miscellaneous Payments out of the Consolidated Fund:							175,192	8	3			
Interest, &c., Russian Dutch Loan - - -				93,704	11	7						
Greek Loan - - -				46,497	4	-						
Other Charges - - -				146,177	17	10						
Miscellaneous Civil Services out of Supply Grants:							286,379	13	5			
Class 1. Public Works and Buildings - - -				375,928	15	6				2,417,223	1	5
" 2. Salaries and Expenses of Public Departments - - -				751,304	18	2						
" 3. Law and Justice - - -				652,144	13	2						
" 4. Education, Science and Art - - -				289,176	15	8						
" 5. Colonial, Consular, and other Foreign Services - - -				292,025	-	11						
" 6. Superannuations, Charities, &c. - - -				170,489	14	11						
" 7. Miscellaneous, Special and Temporary - - -				195,077	5	3						
Payments out of Gross Revenue:							2,726,147	3	7			
Charges of Collection and Management of Revenue - - -				4,056,098	3	8						
Other Payments for National Objects (see Appendix 1) - - -				284,363	1	5						
TOTAL CIVIL GOVERNMENT - - -				-	-	-	4,340,461	5	1	9,483,831	10	1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES - - -				-	-	-	8,854,296	15	1			
NAVY SERVICES - - -				-	-	-	6,809,872	10	7			
TOTAL MILITARY and NAVAL EXPENDITURE - - -				-	-	-				15,664,169	5	8
TOTAL EXPENDITURE - - -				-	-	-	-	-	-	53,736,567	5	10
Advances by way of Loan:												
For Purchase of Bullion for Coinage (per 7 Will. 4, c. 9) - - -				-	-	-	850,000	-	-			
Public Works and Improvements (various Acts) - - -				-	-	-	762,083	16	1			
Constabulary Police, Ireland, per 6 Will. 4, c. 13, &c. - - -				-	-	-	175,710	7	7	1,757,799	3	8
Redemption of Funded Debt:												
Sinking Fund, applied to Purchase of Stock - - -				-	-	-	1,343,891	3	2			
Redemption of Unfunded Debt:				£.	s.	d.						
Exchequer Bills—Supply, paid off in New Bills - - -				18,294,500	-	-						
" " in Money - - -				24,300	-	-	18,318,800	-	-			
For Public Works, &c., paid off in Money - - -				-	-	-	393,550	-	-			
Deficiency Bills, per 57 Geo. 3, - - -				£.	s.	d.						
c. 48, out of Revenue - - -				5,317,775	16	6						
Ditto - out of Sinking Fund - - -				2,800,000	-	-	8,117,775	16	6			
TOTAL applied to the REDUCTION of DEBT - - -				-	-	-	26,830,125	16	6	28,174,016	19	8
BALANCES in the Exchequer on 5th January 1846 { At the Bank of England - - -				-	-	-	7,660,585	11	5			
{ At the Bank of Ireland - - -				-	-	-	791,504	8	8	8,452,090	-	1
							£.			92,150,473	9	3

(9 & 10 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1846	-	-	-	7,660,585	11	5			
At the Bank of England	-	-	-						
At the Bank of Ireland	-	-	-	791,504	8	8			
							8,452,090	-	1
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1847 :—									
Customs	-	-	-	22,185,852	5	4			
Excise	-	-	-	15,023,002	18	4			
Stamps	-	-	-	7,680,046	9	11			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates	-	-	-	4,487,714	19	5			
Income and Property Tax	-	-	-	5,543,057	7	-			
Post Office	-	-	-	1,983,745	2	4			
Crown Lands (Net)	-	-	-	120,000	-	-			
Miscellaneous :									
Small Branches of the Hereditary Revenue	-	-	-	24,047	3	6			
Fees, &c. of Public Offices	-	-	-	226,518	6	8			
From Bank of England, Share of Profits of Issue, per 6 & 7 Vict. c. 32	-	-	-	180,000	-	-			
Income of the Dublin Gazette	-	-	-	1,340	7	8			
Conscience Money	-	-	-	997	14	9			
Casual Receipt, through the National Debt Commissioners	-	-	-	267	6	6			
				433,170	19	1			
Other Miscellaneous Income :									
Trustees of the King of the Belgians	-	-	-	36,000	-	-			
Extra Receipts, Civil Departments	-	-	-	58,564	9	4			
From Revenues of India, for Retired Pay, &c.	-	-	-	60,000	-	-			
China Indemnity	-	-	-	667,644	9	7			
Savings of Grants of Parliament, and Over-issues, &c., repaid	-	-	-	5,560	1	10			
Unclaimed Dividends received	-	-	-	104,121	6	-			
Less reissued	-	-	-	94,292	6	9			
				9,828	19	3			
TOTAL GROSS INCOME	-	-	-				1,270,678	19	1
									58,294,188 1 5
OTHER RECEIPTS :									
Repayment of Advances :									
For Purchase of Bullion for Coinage (per 7 Will. 4, c. 9)	-	-	-	429,937	1	11			
West India Relief (per 2 & 3 Will. 4, c. 125)	-	-	-	68,482	16	8			
Public Works and Improvements, &c. (various Acts)	-	-	-	746,139	12	10			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c.	-	-	-	178,494	5	1			
									1,423,053 16 6
Raised by Creation of Public Debt :									
Unfunded Debt :									
By Issue of Exchequer Bills :									
Supply, for Exchange	-	-	-	18,300,300	-	-			
„ for West India Relief (for Advances)	-	-	-	8,000	-	-			
							18,308,300	-	-
Deficiency Bills, per 57 Geo. 3, c. 48	-	-	-	4,660,919	6	6			
TOTAL raised by CREATION of UNFUNDED DEBT	-	-	-						22,969,219 6 6
							£.		91,138,551 4 6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1847.

(9 & 10 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:					£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, deducting 9,700 <i>l.</i> 7 <i>s.</i> 1 <i>d.</i> , Interest on Donations and Bequests (Sinking Fund) - - - - -					-	-	-	-	-	-	23,658,934	15	11	
Annuities for Lives and Terms of Years, including Long Annuities - - - - -					-	-	-	-	-	-	3,916,981	18	6	
Management of Funded Debt - - - - -					-	-	-	-	-	-	260,638	11	7	
Interest of Exchequer Bills:														
Supply - - - - -					-	-	-	420,023	19	-				
Deficiency Bills - - - - -					-	-	-	1,407	12	6				
											421,431	11	6	
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -					-	-	-	-	-	-	28,257,986	17	6	
CIVIL GOVERNMENT:														
Civil List, 1st Class. Her Majesty's Privy Purse - - - - -					60,000	-	-							
,, 2nd Class. Salaries and Retired Allowances of Her Majesty's Household - - - - -					131,260	-	-							
,, 3rd Class. Expenses of Her Majesty's Household - - - - -					172,500	-	-							
,, 4th Class. Royal Bounty, Alms, and Special Services - - - - -					13,200	-	-							
,, 5th Class. Pensions - - - - -					8,051	4	8							
,, 6th Class. Unappropriated Monies - - - - -					8,040	-	-				393,051	4	8	
Annuities and Pensions granted by Parliament:														
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians -					290,000	-	-							
Other Annuities and Pensions - - - - -					242,660	1	7							
											532,660	1	7	
Salaries and Allowances - - - - -					-	-	-				265,977	10	8	
Courts of Justice - - - - -					-	-	-				870,409	4	11	
Diplomatic Salaries and Pensions - - - - -					-	-	-				175,056	4	1	
Miscellaneous Payments out of the Consolidated Fund:														
Interest, &c., Russian Dutch Loan - - - - -					93,913	-	2							
,, Greek Loan - - - - -					46,497	4	-							
Other Charges - - - - -					359,242	7	9							
											499,652	11	11	
											2,736,806	17	10	
Miscellaneous Civil Services out of Supply Grants:														
Class 1. Public Works and Buildings - - - - -					387,645	19	10							
Class 2. Salaries and Expenses of Public Departments - - - - -					801,411	4	7							
Class 3. Law and Justice - - - - -					697,774	19	11							
Class 4. Education, Science, and Art - - - - -					330,192	18	11							
Class 5. Colonial, Consular, and other Foreign Services - - - - -					487,717	19	10							
Class 6. Superannuations, Charities, &c. - - - - -					189,671	6	-							
Class 7. Miscellaneous, Temporary and Special - - - - -					369,924	14	5							
											3,264,339	3	6	
Payments out of Gross Revenue:														
Charges of Collection and Management of Revenue - - - - -					4,016,647	1	11							
Other Payments for National Objects (<i>see</i> Appendix 1) - - - - -					307,135	5	7							
											4,323,782	7	6	
TOTAL CIVIL GOVERNMENT - - - - -					-	-	-				10,324,928	8	10	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES - - - - -														
					-	-	-				9,061,233	-	-	
NAVY SERVICES - - - - -														
					-	-	-				7,803,464	9	5	
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -					-	-	-				16,864,697	9	5	
TOTAL EXPENDITURE - - - - -					-	-	-				55,447,612	15	9	
Advances by way of Loan:														
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -					-	-	-				300,000	-	-	
Public Works, Improvements, &c. (various Acts), including 1,200,000 <i>l.</i> for Relief of Distress in Ireland - - - - -					-	-	-				1,891,186	8	1	
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13. &c. - - - - -					-	-	-				147,529	5	-	
											2,338,715	13	1	
Redemption of Funded Debt:														
Sinking Fund, applied to purchase of Stock - - - - -					1,177,787	9	8							
,, ,, payment of 4 <i>l.</i> per cent., Dissentients in Ireland - - - - -					933	11	7							
											1,178,721	1	3	
Redemption of Unfunded Debt:														
Exchequer Bills—Supply, paid off in New Bills - - - - -					£.	s.	d.							
,, ,, in Money - - - - -					-	18,300,300	-	-						
						69,500	-	-						
For Public Works, &c. paid off in money - - - - -					-	-	-	18,369,800	-	-				
						11,500	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48, - - - - -					£.	s.	d.							
out of Revenue - - - - -					-	-	-	2,260,919	6	6				
Ditto - out of Sinking Fund - - - - -					-	2,400,000	-	-						
								4,660,919	6	6				
											23,042,219	6	6	
TOTAL applied to the REDUCTION of DEBT - - - - -					-	-	-				24,220,940	7	9	
BALANCES in the Exchequer on 5th January. 1847 { At the Bank of England - - - - -														
{ At the Bank of Ireland - - - - -														
								8,429,131	4	-				
								702,151	3	11				
											9,131,282	7	11	
											£.	91,138,551	4	6

(10 & 11 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1847 { At the Bank of England	-	-	-	8,429,131	4	-			
{ At the Bank of Ireland	-	-	-	702,151	3	11			
							9,131,282	7	11
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Draw-backs, Repayments, &c., and Balances and Bills outstanding on 5th January 1848:—									
Customs - - - - -	-	-	-	21,674,721	8	2			
Excise - - - - -	-	-	-	13,903,760	15	2			
Stamps - - - - -	-	-	-	7,704,946	10	4			
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	4,549,771	9	3			
Income and Property Tax - - - - -	-	-	-	5,604,406	13	9			
Post Office - - - - -	-	-	-	2,119,520	1	6			
Crown Lands (Net) - - - - -	-	-	-	77,000	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	8,187	6	3			
Fees, &c., of Public Offices - - - - -	-	-	-	106,880	5	2			
From Bank of England, Share of Profits of Issue - - - - -	-	-	-	180,000	-	-			
Conscience Money - - - - -	-	-	-	2,042	3	6			
				297,109	14	11			
Other Miscellaneous Income:	£.	s.	d.						
Trustees of the King of the Belgians - - - - -	36,000	-	-						
Extra Receipts, Civil Departments - - - - -	34,719	8	8						
From Revenues of India, for Retired Pay, &c. - - - - -	60,000	-	-						
Savings of Grants of Parliament and Over-issues, &c. repaid - - - - -	72,701	4	8						
				203,420	13	4			
				500,530	8	3			
TOTAL GROSS INCOME - - - - -	-	-	-				56,134,657	6	5
OTHER RECEIPTS:									
Repayment of Advances									
For purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	217,033	10	2			
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	37,779	-	4			
Public Works and Improvements, &c. (various Acts) - - - - -	-	-	-	610,104	13	7			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. - - - - -	-	-	-	184,053	13	3			
							1,048,970	17	4
Raised by Creation of Public Debt:									
Funded Debt:									
Contributions to 8,000,000 <i>l.</i> Loan, 1847, per 10 Vict. c. 9 - - - - -	-	-	-	8,000,000	-	-			
Unfunded Debt:									
By issue of Exchequer Bills:									
Supply, for Exchange - - - - -	-	-	-	18,009,500	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	4,263,900	-	6			
				22,273,400	-	6			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-				30,273,400	-	6
							£.		
							96,588,310	12	2

into and Issues from the Exchequer, &c., in the Year ended 5th January 1848.

(10 & 11 Vict.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT :										
Interest of Funded Debt, deducting 10,015 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> , Interest of										
Donations and Bequests, Sinking Fund - - - - -		-	-	-	-	-	-	23,720,510	14	3
Annuities for Lives and Terms of Years, including Long Annuities - - - - -		-	-	-	-	-	-	3,905,973	18	2
Unclaimed Dividends reissued to the Bank of England - - - - -		-	-	-	-	-	-	59,688	17	11
Management of Funded Debt - - - - -		-	-	-	-	-	-	258,748	17	2
Interest of Exchequer Bills, Supply - - - - -		-	-	-	433,340	15	-			
" Deficiency Bills - - - - -		-	-	-	2,957	10	-			
Discount on prompt Payment, and receiving Charge of 8,000,000 <i>l.</i>		-	-	-				436,298	5	-
Loan, 1847 - - - - -		-	-	-	-	-	-	36,425	9	7
TOTAL INTEREST, &c. of PUBLIC DEBT - - - - -		-	-	-	-	-	-	28,417,646	2	1
CIVIL GOVERNMENT :										
Civil List, 1st Class. Her Majesty's Privy Purse - - - - -		60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's										
Household - - - - -		131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household - - - - -		172,500	-	-						
" 4th Class. Royal Bounty, Alms, and Special Services - - - - -		13,200	-	-						
" 5th Class. Pensions - - - - -		8,982	10	-						
" 6th Class. Unappropriated Monies - - - - -		8,040	-	-						
Annuities and Pensions granted by Parliament :							393,982	10	-	
To the Royal Family, including 50,000 <i>l.</i> to the King of the										
Belgians - - - - -		290,000	-	-						
Other Annuities and Pensions - - - - -		239,804	6	7						
Salaries and Allowances - - - - -							529,804	6	7	
Courts of Justice - - - - -							260,811	1	8	
Diplomatic Salaries and Pensions - - - - -							1,046,593	15	2	
Miscellaneous Payments out of the Consolidated Fund :							171,345	18	6	
Interest &c. Russian Dutch Loan - - - - -		93,172	1	9						
" Greek Loan - - - - -		47,188	9	7						
Other Charges - - - - -		170,615	14	11						
							310,976	6	3	
Miscellaneous Civil Services out of Supply Grants :										
Class 1. Public Works and Buildings - - - - -		608,309	10	2			2,713,513	18	2	
" 2. Salaries and Expenses of Public Departments - - - - -		913,703	7	4						
" 3. Law and Justice - - - - -		916,141	7	1						
" 4. Education, Science, and Art - - - - -		295,251	9	11						
" 5. Colonial, Consular, and other Foreign Services - - - - -		398,608	13	6						
" 6. Superannuations, Charities, &c. - - - - -		199,870	9	10						
" 7. Miscellaneous, Special and Temporary - - - - -		1,754,181	17	3						
							5,086,066	15	1	
Payments out of Gross Revenue :										
Charges of Collection and Management of Revenue - - - - -		4,112,217	16	2						
Other Payments for National Objects (see Appendix 1) - - - - -		296,174	16	1						
							4,408,392	12	3	
TOTAL CIVIL GOVERNMENT - - - - -		-	-	-	-	-	-	12,207,973	5	6
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES - - - - -		-	-	-	-	-	10,488,273	15	-	
NAVY SERVICES - - - - -		-	-	-	-	-	8,013,873	1	6	
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -		-	-	-	-	-	-	18,502,146	16	6
TOTAL EXPENDITURE - - - - -		-	-	-	-	-	-	59,127,766	4	1
Advances by way of Loan :										
For purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -		-	-	-	100,000	-	-			
Public Works and Improvements (various Acts) including 3,700,000 <i>l.</i> ,		-	-	-						
for Relief of Distress in Ireland, per 9 & 10 Vict. c. 107 - - - - -		-	-	-	5,745,247	13	6			
								5,845,247	13	6
Redemption of Funded Debt :										
Sinking Fund, applied to Purchase of Stock - - - - -		-	-	-	487,222	5	-			
Redemption of Unfunded Debt :		£.	s.	d.						
Exchequer Bills—Supply, paid off in New Bills - 18,009,500 - - - - -		-	-	-						
" " in Money - 245,900 - - - - -		-	-	-						
" " out of Sinking										
Fund (including 2,083 <i>l.</i> accrued Interest) 151,083 - - - - -		151,083	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48,					18,406,483	-	-			
paid off out of Revenue - - - - -		3,043,900	-	6						
" out of Sinking Fund - - - - -		1,220,000	-	-	4,263,900	-	6			
							22,670,383	-	6	
TOTAL applied to the REDUCTION of DEBT - - - - -		-	-	-	-	-	-	23,157,605	5	6
BALANCES in the Exchequer on 5th January										
1848 - - - - - { At the Bank of England - - - - -		-	-	-	7,623,238	1	1			
{ At the Bank of Ireland - - - - -		-	-	-	834,453	8	-			
								8,457,691	9	1
							£.	96,588,310	12	2

(11 & 12 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1848 { At the Bank of England	-	-	-	7,623,238	1	1				
{ At the Bank of Ireland -	-	-	-	834,453	8	-				
							8,457,691	9	1	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Draw-backs, Repayments, &c., and Balances and Bills outstanding on 5th January 1849 :—										
Customs - - - - -	-	-	-	22,645,492	14	3				
Excise - - - - -	-	-	-	15,170,833	11	8				
Stamps - - - - -	-	-	-	6,811,984	15	2				
Land and Assessed Taxes, and Duties on Pensions, Offices, and Personal Estates - - - - -	-	-	-	4,526,522	13	-				
Income and Property Tax - - - - -	-	-	-	5,496,194	17	7				
Post Office - - - - -	-	-	-	2,218,250	13	2				
Crown Lands (Net) - - - - -	-	-	-	81,000	-	-				
Miscellaneous :										
Small Branches of the Hereditary Revenue - - - - -				9,202	8	9				
Fees, &c., of Public Offices - - - - -				53,548	3	5				
From Bank of England, Share of Profits of Issue, per 6 & 7 Vict.-c. 32				180,000	-	-				
Income of the London, Edinburgh, and Dublin Gazettes - -				245	17	6				
Conscience Money - - - - -				8,066	16	4				
Other Miscellaneous Income :				251,063	6	-				
Trustees of the King of the Belgians - - - - -				36,000	-	-				
Old Stores and extra Receipts, Naval and Military Departments				308,415	14	9				
" " Civil Departments - - - - -				9,972	19	3				
From Revenues of India, for Retired Pay, &c. - - - - -				60,000	-	-				
China Indemnity - - - - -				539,305	9	6				
Savings of Grants of Parliament, and Over-Issues, &c. repaid -				3,568	1	3				
			£. s. d.							
Unclaimed Dividends received - - - - -			99,808 4 8							
Less reissued - - - - -			99,004 10 7							
				803	14	1				
				1,209,129	4	10				
TOTAL GROSS INCOME - - - - -	-	-	-				58,159,408	9	8	
OTHER RECEIPTS :										
Repayment of Advances :										
For purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - -	-	-	-	18,534	3	1				
West India Relief, per 2 & 3 Will. 4, c. 125, and 6 & 7 Vict. c. 63 - - - - -	-	-	-	40,264	12	5				
Public Works and Improvements, under various Acts - -	-	-	-	623,032	18	8				
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. -	-	-	-	37,347	15	-				
							719,179	9	2	
Raised by Creation of Public Debt :										
Funded Debt :										
By Contributions to Annuities, in part of 2,000,000 <i>l.</i> Loan, 1848, per 11 & 12 Vict. c. 125 - - - - -	-	-	-	1,604,312	10	-				
Unfunded Debt :										
By issue of Exchequer Bills :										
Supply, for Exchange - - - - -			17,766,500 - -							
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -			4,468,684 11 7							
				22,235,184	11	7				
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT	-	-	-				23,839,497	1	7	
							£.	91,175,776	9	6

into and Issues from the Exchequer, &c., in the Year ended 5th January 1849.

(11 & 12 Vict.)

PAYMENTS FOR INTEREST and MANAGEMENT of the PUBLIC DEBT :				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 10,367 l. 11 s. 10 d., Interest of Donations and Bequests, Sinking Fund				-	-	-	-	-	-	23,900,213	8	2
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	3,795,076	10	11
Management of Funded Debt				-	-	-	-	-	-	257,899	12	7
Interest of Exchequer Bills :				-	-	-	-	-	-	-	-	-
Supply				-	-	-	787,191	9	4	-	-	-
Deficiency Bills				-	-	-	2,495	16	8	-	-	-
				-	-	-	-	-	-	789,687	6	-
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	-	-	-	-	28,742,876	17	8
CIVIL GOVERNMENT :												
Civil List, 1st Class. Her Majesty's Privy Purse				60,000	-	-	-	-	-	-	-	-
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household				131,260	-	-	-	-	-	-	-	-
" 3rd Class. Expenses of Her Majesty's Household				172,500	-	-	-	-	-	-	-	-
" 4th Class. Royal Bounty, Alms and Special Services				13,200	-	-	-	-	-	-	-	-
" 5th Class. Pensions				10,245	-	-	-	-	-	-	-	-
" 6th Class. Unappropriated Monies				8,040	-	-	-	-	-	-	-	-
				-	-	-	395,245	-	-	-	-	-
Annuities and Pensions granted by Parliament :				-	-	-	-	-	-	509,762	5	2
To the Royal Family, including 50,000 l. to the King of the Belgians				284,285	14	3	-	-	-	271,381	4	10
Other Annuities and Pensions				225,476	10	11	-	-	-	1,098,403	7	9
				-	-	-	-	-	-	166,492	17	9
Salaries and Allowances				-	-	-	-	-	-	-	-	-
Courts of Justice				-	-	-	-	-	-	-	-	-
Diplomatic Salaries and Pensions				-	-	-	-	-	-	-	-	-
Miscellaneous Payments out of the Consolidated Fund :				-	-	-	-	-	-	-	-	-
Interest, &c., Russian Dutch Loan				92,542	8	4	-	-	-	-	-	-
" Greek Loan				46,749	13	1	-	-	-	-	-	-
Other Charges				203,257	-	5	-	-	-	342,549	1	10
				-	-	-	-	-	-	2,783,833	17	4
Miscellaneous Civil Services out of Supplies :				-	-	-	-	-	-	-	-	-
Class 1. Public Works and Buildings				507,908	16	7	-	-	-	-	-	-
" 2. Salaries and Expenses of Public Departments				984,951	11	8	-	-	-	-	-	-
" 3. Law and Justice				1,117,228	10	6	-	-	-	-	-	-
" 4. Education, Science and Art				355,192	13	1	-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services				497,727	3	5	-	-	-	-	-	-
" 6. Superannuations, Charities, &c.				146,249	18	1	-	-	-	-	-	-
" 7. Miscellaneous, Temporary and Special				482,831	15	3	-	-	-	4,092,090	8	7
Payments out of Gross Revenue :				-	-	-	-	-	-	-	-	-
Charges of Collection and Management of Revenue				4,302,614	16	-	-	-	-	4,590,691	6	5
Other Payments for National Objects (see Appendix 1)				288,076	10	5	-	-	-	-	-	-
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-	11,460,615	12	4
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES												
Kafir War				-	-	-	9,723,408	4	7	-	-	-
				-	-	-	1,100,000	-	-	-	-	-
NAVY SERVICES				-	-	-	7,922,286	19	7	-	-	-
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	-	-	-	18,745,695	4	2
TOTAL EXPENDITURE				-	-	-	-	-	-	58,955,187	14	2
Advances by way of Loan :												
For West India Relief, per 11 Vict. c. 22				-	-	-	100,640	10	-	-	-	-
Public Works and Improvements, under various Acts				-	-	-	1,586,141	9	1	-	-	-
Constabulary Police, Ireland, per 11 Vict. c. 2				-	-	-	2,893	-	-	-	-	-
				-	-	-	-	-	-	1,689,674	19	1
Redemption of Funded Debt :				-	-	-	-	-	-	-	-	-
Sinking Fund applied to the purchase of Stock				-	-	-	10,367	11	10	-	-	-
Redemption of Unfunded Debt :				-	-	-	-	-	-	-	-	-
Exchequer Bills—Supply paid off in New Bills				17,766,500	-	-	-	-	-	-	-	-
" " in Money				179,800	-	-	-	-	-	-	-	-
				-	-	-	17,946,300	-	-	-	-	-
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue				-	-	-	4,468,684	11	7	-	-	-
TOTAL applied to the REDUCTION of DEBT				-	-	-	22,414,984	11	7	-	-	-
				-	-	-	-	-	-	22,425,352	3	5
BALANCES in the Exchequer on 5th January 1849				-	-	-	7,290,189	19	-	-	-	-
{ At the Bank of England				-	-	-	815,371	13	10	-	-	-
{ At the Bank of Ireland				-	-	-	-	-	-	8,105,561	12	10
				-	-	-	-	-	-	91,175,776	9	6

(12 & 13 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1849 { At the Bank of England	-	-	-	7,290,189	19	-			
{ At the Bank of Ireland -	-	-	-	815,371	13	10			
							8,105,561	12	10
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1850:—									
Customs - - - - -	-	-	-	22,264,258	11	8			
Excise - - - - -	-	-	-	14,965,524	15	6			
Stamps - - - - -	-	-	-	7,025,010	4	1			
Land and Assessed Taxes, and Duties on Salaries, Offices, and Pensions - - - - -	-	-	-	4,512,607	6	1			
Income and Property Tax - - - - -	-	-	-	5,558,919	4	5			
Post Office - - - - -	-	-	-	2,156,562	16	10			
Crown Lands (Net) - - - - -	-	-	-	160,000	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	42,342	7	5						
Fees, &c., of Public Offices - - - - -	70,022	1	4						
From the Bank of England, Share of Profits of Issue, per 7 & 8 Vict. c. 32 - - - - -	180,000	-	-						
Income of the London, Edinburgh, and Dublin Gazettes - - -	11,864	15	8						
Superannuation Abatements - - - - -	9,506	4	3						
Conscience Money - - - - -	1,797	11	-						
Bequest to National Debt Commissioners, for Sinking Fund - -	45	-	-						
	315,577	19	8						
Other Miscellaneous Income:									
Trustees of the King of the Belgians - - - - -	34,000	-	-						
Old Stores and Extra Receipts, Naval and Military Departments	421,036	-	10						
" " Civil Departments - - - - -	6,947	7	9						
From Revenues of India, for Retired Pay, &c. - - - - -	60,000	-	-						
Savings of Grants of Parliament and Over-Issues, &c. repaid -	18,233	17	7						
	£.	s.	d.						
Unclaimed Dividends received - - - - -	138,949	15	1						
Less refunded - - - - -	61,354	16	3						
	77,594	18	10						
				933,390	4	8			
TOTAL GROSS INCOME - - - - -	-	-	-				57,576,273	3	3
OTHER RECEIPTS:									
Repayment of Advances:									
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - -	-	-	-	120,000	-	-			
West India Relief, per 2 & 3 Will. 4, c. 125 - - - - -	-	-	-	12,343	12	4			
Public Works and Improvements, &c. (various Acts) - - -	-	-	-	1,004,453	5	10			
Constabulary Police, Ireland, per 6 & 7 Will. 4, c. 13, &c. -	-	-	-	33,955	15	9			
							1,170,752	13	11
Raised by Creation of Public Debt:									
Funded Debt:									
By Contributions to Annuities, to complete 2,000,000 l. Loan 1849, per 2 & 3 Vict. c. 125 - - - - -	-	-	-	395,687	10	-			
Unfunded Debt:									
By issue of Exchequer Bills:									
Supply, for Exchange - - - - -	17,745,300	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	1,270,985	18	5						
				19,016,285	18	5			
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT -	-	-	-				19,411,973	8	5
							£.		
							86,264,560	18	5

into and Issues from the Exchequer, &c., in the Year ended 5th January 1850.

(12 & 13 Vict.)

				£.	s.	d.	£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:												
Interest of Funded Debt, excluding 10,724 l. 11 s. 9 d., Interest on												
Donations and Bequests (Sinking Fund) - - - - -				-	-	-	-	-	-	23,911,899	4	7
Annuities for Lives and Terms of Years, including Long Annuities - -				-	-	-	-	-	-	3,725,993	14	11
Management of Funded Debt, payable to the Bank of England and				-	-	-	-	-	-			
South Sea House - - - - -				-	-	-	-	-	-	260,042	17	4
Interest of Exchequer Bills:												
Supply - - - - -				-	-	-	604,619	3	4			
Deficiency Bills - - - - -				-	-	-	1,223	10	-			
										605,842	13	4
TOTAL INTEREST, &c. of PUBLIC DEBT - - -				-	-	-	-	-	-	28,503,778	10	2
CIVIL GOVERNMENT:												
Civil List, 1st Class. Her Majesty's Privy Purse - - - - -				60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's												
Household - - - - -				131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household - - -				172,500	-	-						
" 4th Class. Royal Bounty, Alms, and Special Services - -				13,200	-	-						
" 5th Class. Pensions - - - - -				11,600	-	-						
" 6th Class. Unappropriated Monies - - - - -				8,040	-	-						
							396,600	-	-			
Annuities and Pensions granted by Parliament:												
To the Royal Family, including 50,000 l. to the King of the Belgians				249,000	-	-						
Other Annuities and Pensions - - - - -				215,687	14	8						
							464,687	14	8			
Salaries and Allowances - - - - -				-	-	-	268,629	6	1			
Courts of Justice - - - - -				-	-	-	1,105,282	9	6			
Diplomatic Salaries and Pensions - - - - -				-	-	-	160,833	10	6			
Miscellaneous Payments out of the Consolidated Fund:												
Interest, &c., Russian Dutch Loan - - - - -				91,363	15	5						
" Greek Loan - - - - -				47,049	5	8						
Distressed Poor Law Union, Ireland - - - - -				50,000	-	-						
Other Charges - - - - -				210,446	18	-						
							398,859	19	1			
							2,794,892	19	10			
Miscellaneous Civil Services out of Supply Grants:												
Class 1. Public Works and Buildings - - - - -				479,158	1	11						
" 2. Salaries and Expenses of Public Departments - - -				942,163	13	5						
" 3. Law and Justice - - - - -				1,170,068	2	2						
" 4. Education, Science, and Art - - - - -				371,407	16	3						
" 5. Colonial, Consular, and other Services - - - - -				405,859	7	5						
" 6. Superannuations, Charities, &c. - - - - -				194,448	6	10						
" 7. Miscellaneous, Special and Temporary - - - - -				348,126	-	5						
							3,911,231	8	5			
Payments out of Gross Revenue:												
Charges of Collection and Management of Revenue - - -				4,161,396	11	3						
Other Payments for National Objects (see Appendix 1) - - -				283,082	13	7						
							4,444,479	4	10			
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-				11,150,603	13	1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES - - -				-	-	-	8,881,140	1	1			
NAVY SERVICES - - - - -				-	-	-	6,942,397	6	10			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -				-	-	-				15,823,537	7	11
TOTAL EXPENDITURE - - - - -				-	-	-	-	-	-	55,477,919	11	2
Advances by way of Loan:												
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - -				-	-	-	150,000	-	-			
West India Relief, per 11 Vict. c. 22 - - - - -				-	-	-	31,182	10	-			
Public Works and Improvements, &c. (various Acts) - - -				-	-	-	1,808,014	4	6			
										1,989,196	14	6
Redemption of Funded Debt:												
Sinking Fund, applied to purchase of Stock - - - - -				-	-	-	21,119	1	11			
Redemption of Unfunded Debt:												
Exchequer Bills—Supply, paid off in new Bills - - -				£.	s.	d.						
" " in Money - - - - -				17,745,300	-	-						
				11,500	-	-						
							17,756,800	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48, out of												
Revenue - - - - -							1,270,985	18	5			
							19,027,785	18	5			
TOTAL applied to the REDUCTION of DEBT - - -				-	-	-				19,048,905	-	4
Balances in the Exchequer on 5th January 1850 { At the Bank of England				-	-	-	8,721,549	3	6			
{ At the Bank of Ireland - - - - -				-	-	-	1,026,990	8	11			
										9,748,539	12	5
							£.			86,264,560	18	5

{13 & 14 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1850	-	-	-	8,721,549	3	6			
- { At the Bank of England	-	-	-						
- { At the Bank of Ireland	-	-	-	1,026,990	8	11			
							9,748,539	12	5
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1851 :—									
Customs - - - - -	-	-	-	22,041,651	4	4			
Excise - - - - -	-	-	-	15,278,207	15	9			
Stamps - - - - -	-	-	-	6,724,729	2	-			
Land and Assessed Taxes, and Duties on Salaries, Offices, and Pensions -	-	-	-	4,567,236	18	7			
Income and Property Tax - - - - -	-	-	-	5,524,228	2	-			
Post Office - - - - -	-	-	-	2,277,363	3	5			
Crown Lands (Net) - - - - -	-	-	-	160,000	-	-			
Miscellaneous :									
Small branches of the Hereditary Revenue - - - - -	-	-	-	16,330	15	11			
Fees, &c., of Public Offices - - - - -	-	-	-	116,246	6	9			
From Bank of England, Share of Profits of Issue (per 7 & 8 Vict. c. 32)	-	-	-	180,000	-	-			
Income of the London, Edinburgh, and Dublin Gazettes - - -	-	-	-	20,089	11	8			
Conscience Money - - - - -	-	-	-	2,567	14	11			
Superannuation Abatements - - - - -	-	-	-	9,181	10	10			
Donations, &c. to Sinking Fund, through National Debt Commissioners	-	-	-	437	8	2			
				344,853	8	3			
Other Miscellaneous Income :									
Trustees of the King of the Belgians - - - - -	-	-	-	36,000	-	-			
Old Stores and Extra Receipts, Naval and Military Departments -	-	-	-	472,394	17	-			
" " Civil Departments - - -	-	-	-	8,140	5	4			
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-			
" " Department of Trade in China - - -	-	-	-	8,781	3	7			
Savings of Grants of Parliament and Over-Issues, &c. repaid -	-	-	-	16,384	5	4			
							946,553	19	6
TOTAL GROSS INCOME - - - - -	-	-	-						
							57,519,970	5	7
OTHER RECEIPTS :									
Repayment of Advances :									
For Purchase of Bullion for Coinage (per 7 Will. 4, c. 9) - - -	-	-	-	120,000	-	-			
West India Relief (per 2 & 3 Will. 4, c. 125) - - - - -	-	-	-	12,043	1	7			
Public Works and Improvements (various Acts) - - - - -	-	-	-	1,017,040	8	5			
Constabulary Police, Ireland (per 6 Will. 4, c. 13, and 11 Vict. c. 2)	-	-	-	40,276	1	6			
							1,189,359	11	6
Raised by Creation of Public Debt :									
Unfunded Debt :									
By Issue of Exchequer Bills :									
Supply, for Exchange - - - - -	-	-	-	17,701,700	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	126,342	8	10			
TOTAL raised by CREATION OF UNFUNDED DEBT - - -	-	-	-						
							17,828,042	8	10
							£.	86,285,911	18 4

into and Issues from the Exchequer, &c., in the Year ended 5th January 1851.

(13 & 14 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT :				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 11,558 l. 7 s. 3 d., Interest on Donations and Bequests, Sinking Fund				-	-	-	-	-	-	23,870,357	-	10
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-	3,737,325	8	1
Unclaimed Dividends refunded to the Bank of England				-	-	-	136,922	7	5			
Less received				-	-	-	110,928	9	4	25,993	18	1
Management of Funded Debt, payable to the Bank of England and South Sea House				-	-	-	-	-	-	260,201	17	2
Interest of Exchequer Bills, Supply				-	-	-	-	-	-	403,705	11	6
TOTAL INTEREST, &c. OF PUBLIC DEBT				-	-	-	-	-	-	28,297,583	15	8
CIVIL GOVERNMENT :												
Civil List, 1st Class. Her Majesty's Privy Purse				60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household				131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household				172,500	-	-						
" 4th Class. Royal Bounty, Alms, and Special Services				13,200	-	-						
" 5th Class. Pensions				11,481	2	2						
" 6th Class. Unappropriated Monies				8,040	-	-						
Annuities and Pensions granted by Parliament :							396,481	2	2			
To the Royal Family (including 50,000 l. to the King of the Belgians)				173,273	3	11						
Other Pensions and Annuities				211,420	17	-						
Salaries and Allowances				-	-	-	384,694	-	11			
Courts of Justice				-	-	-	284,662	19	6			
Diplomatic Salaries and Pensions				-	-	-	1,089,893	15	11			
Miscellaneous Payments out of the Consolidated Fund :							159,285	5	8			
Interest, &c., Russian-Dutch Loan				91,031	1	3						
" Greek Loan				46,955	18	8						
Other Charges (for Payment to Equivalent Company, see below)				162,906	-	9						
Miscellaneous Civil Services out of Supplies, viz. :							300,893	-	8			
Class 1. Public Works and Buildings				504,324	13	6				2,615,910	4	10
" 2. Salaries and Expenses of Public Departments				1,006,994	10	9						
" 3. Law and Justice				1,168,645	7	7						
" 4. Education, Science, and Art				445,314	8	11						
" 5. Colonial, Consular, and other Foreign Services				399,611	3	4						
" 6. Superannuations, Charities, &c.				195,579	16	1						
" 7. Miscellaneous, Temporary, and Special				136,416	5	4						
Payments out of Gross Revenue :							3,856,886	5	6			
Charges of Collection and Management of Revenue				4,243,439	15	3						
Other Payments for National Objects (see Appendix 1)				285,412	10	6						
TOTAL CIVIL GOVERNMENT				-	-	-	4,528,852	5	9	11,001,648	16	1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES				-	-	-	8,955,060	18	1			
NAVY SERVICES				-	-	-	6,437,883	3	7			
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-				15,392,944	1	8
TOTAL EXPENDITURE				-	-	-	-	-	-	54,692,176	13	5
Advances by way of Loan :												
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9				-	-	-	150,000	-	-			
West India Relief, per 11 Vict. c. 22				-	-	-	10,500	-	-			
Public Works and Improvements (various Acts)				-	-	-	1,775,162	18	-	1,935,662	18	-
Redemption of Funded Debt :												
Sinking Fund, applied to Purchase of Stock				-	-	-	2,333,703	16	1			
Redemption of Unfunded Debt :												
Exchequer Bills—Supply, paid off in new Bills				17,701,700	-	-						
" " in Money				2,100	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue				17,703,800	-	-						
				126,342	8	10						
Redemption of Debt to Equivalent Company, per 5 Geo. 1, c. 20				-	-	-	17,830,142	8	10			
				-	-	-	248,550	-	9			
TOTAL applied to the REDUCTION OF DEBT				-	-	-				20,412,396	5	8
BALANCES in the Exchequer on 5th January 1851							8,623,784	12	11			
{ At the Bank of England				-	-	-	621,891	8	4			
{ At the Bank of Ireland				-	-	-				9,245,676	1	3
							£.			86,285,911	18	4

(14 & 15 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1851	-	-	-	8,623,784	12	11			
{ At the Bank of England	-	-	-						
{ At the Bank of Ireland	-	-	-	621,891	8	4			
							9,245,676	1	3
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1852:—									
Customs - - - - -	-	-	-	22,219,213	13	5			
Excise - - - - -	-	-	-	15,376,236	10	11			
Stamps - - - - -	-	-	-	6,545,541	12	-			
Land and Assessed Taxes, and Duties on Salaries, Offices, and Pensions - - - - -	-	-	-	3,790,534	3	5			
Income and Property Tax - - - - -	-	-	-	5,439,643	18	1			
Post Office - - - - -	-	-	-	2,373,163	12	9			
Crown Lands (Net) - - - - -	-	-	-	150,000	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	25,826	6	1			
Fees, &c., of Public Offices - - - - -	-	-	-	108,916	8	4			
From Bank of England, Share of Profits of Issue (per 7 & 8 Vict. c. 32)	-	-	-	180,000	-	-			
Income of London, Edinburgh, and Dublin Gazettes - - - - -	-	-	-	17,525	4	1			
Superannuation Abatements - - - - -	-	-	-	11,024	18	5			
Conscience Money - - - - -	-	-	-	523	5	9			
				343,816	2	8			
Other Miscellaneous Income:									
Trustees of the King of the Belgians - - - - -	-	-	-	36,000	-	-			
Old Stores and Extra Receipts, Naval and Military Departments -	-	-	-	405,596	15	10			
" Civil Departments - - - - -	-	-	-	17,335	16	8			
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-			
Savings of Grants of Parliament and Over-Issues, &c. repaid -	-	-	-	15,447	7	11			
							878,196	3	1
TOTAL GROSS INCOME - - - - -	-	-	-				56,772,529	13	8
OTHER RECEIPTS:									
Repayment of Advances:									
For Purchase of Bullion for Coinage (per 7 Will. 4, c. 9) - - -	-	-	-	187,213	1	1			
West India Relief, and Interest of Debentures for Canada - - -	-	-	-	32,372	8	6			
Public Works and Improvements, under various Acts - - -	-	-	-	875,167	3	6			
Constabulary Police, Ireland (per 6 Will. 4, c. 13, and 11 Vict. c. 2)	-	-	-	35,688	11	11			
							1,130,441	5	-
Raised by Creation of Public Debt:									
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply, for Exchange - - - - -	-	-	-	17,719,800	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	1,504,991	11	6			
TOTAL raised by CREATION OF UNFUNDED DEBT - - - - -	-	-	-				19,224,791	11	6
							£.	86,373,438	11 5

into and Issues from the Exchequer, &c., in the Year ended 5th January 1852.

(14 & 15 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 11,867 <i>l.</i> 7 <i>s.</i> 8 <i>d.</i> Interest on Donations and Bequests (Sinking Fund) - - - - -	-	-	-	-	-	-	-	-	-	23,749,847	9	-
Annuities for Lives and Terms of Years, including Long Annuities - - - - -	-	-	-	-	-	-	-	-	-	3,784,664	9	2
Unclaimed Dividends refunded to the Bank of England, &c. - - - - -	-	-	-	-	-	-	149,614	13	5			
Less received - - - - -	-	-	-	-	-	-	126,500	5	2			
Management of Funded Debt, payable to the Bank of England and South Sea House - - - - -	-	-	-	-	-	-	-	-	-	23,114	8	3
Interest of Exchequer Bills, Supply - - - - -	-	-	-	-	-	-	-	-	-	259,901	14	-
	-	-	-	-	-	-	-	-	-	402,713	13	6
TOTAL INTEREST, &c., OF PUBLIC DEBT - - - - -	-	-	-	-	-	-	-	-	-	28,220,241	13	11
CIVIL GOVERNMENT:												
Civil List, 1st Class, Her Majesty's Privy Purse - - - - -	-	-	-	60,000	-	-						
" 2nd " Salaries and Retired Allowances of Her Majesty's Household - - - - -	-	-	-	131,260	-	-						
" 3rd " Expenses of Her Majesty's Household - - - - -	-	-	-	172,500	-	-						
" 4th " Royal Bounty, Alms, and Special Services - - - - -	-	-	-	13,200	-	-						
" 5th " Pensions - - - - -	-	-	-	12,730	-	-						
" 6th " Unappropriated Monies - - - - -	-	-	-	8,040	-	-						
Annuities and Pensions granted by Parliament:							397,730	-	-			
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians - - - - -	-	-	-	171,000	-	-						
Other Annuities and Pensions - - - - -	-	-	-	207,341	13	7						
							378,341	13	7			
Salaries and Allowances - - - - -	-	-	-	-	-	-	273,526	2	6			
Courts of Justice - - - - -	-	-	-	-	-	-	1,090,227	5	6			
Diplomatic Salaries and Pensions - - - - -	-	-	-	-	-	-	152,798	7	7			
Miscellaneous Payments out of the Consolidated Fund:												
Interest, &c., Russian-Dutch Loan - - - - -	-	-	-	89,958	8	4						
" " Greek Loan - - - - -	-	-	-	47,541	8	8						
Other Charges - - - - -	-	-	-	157,556	6	-						
							295,056	3	-			
Miscellaneous Civil Services out of Supply Grants:												
Class 1. Public Works and Buildings - - - - -	-	-	-	501,744	9	3				2,587,679	12	2
" 2. Salaries and Expenses of Public Departments - - - - -	-	-	-	1,007,009	19	3						
" 3. Law and Justice - - - - -	-	-	-	1,107,765	4	-						
" 4. Education, Science, and Art - - - - -	-	-	-	464,164	5	4						
" 5. Colonial, Consular, and other Foreign Services - - - - -	-	-	-	461,594	12	10						
" 6. Superannuations, Charities, &c. - - - - -	-	-	-	199,483	17	11						
" 7. Miscellaneous, Special, and Temporary - - - - -	-	-	-	263,069	10	8						
							4,004,831	19	3			
Payments out of Gross Revenue:												
Charges of Collection and Management of Revenue, including Superannuations - - - - -	-	-	-	4,073,371	19	10						
Other Payments for National Objects (see Appendix 1) - - - - -	-	-	-	286,150	17	5						
							4,359,522	17	3			
TOTAL CIVIL GOVERNMENT - - - - -	-	-	-	-	-	-				10,952,034	8	8
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES - - - - -	-	-	-	-	-	-	8,723,940	9	10			
KAFFIR WAR - - - - -	-	-	-	-	-	-	300,000	-	-			
NAVY SERVICES - - - - -	-	-	-	-	-	-	5,849,916	16	5			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -	-	-	-	-	-	-				14,873,857	6	3
TOTAL EXPENDITURE - - - - -	-	-	-	-	-	-	-	-	-	54,046,133	8	10
Advances by way of Loan:												
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	-	-	-	100,000	-	-			
West India Relief, and Interest of Debentures for Canada - - - - -	-	-	-	-	-	-	18,050	-	-			
Public Works and Improvements (various Acts) - - - - -	-	-	-	-	-	-	1,576,926	19	8			
										1,694,976	19	8
Redemption of Funded Debt:												
Sinking Fund, applied to Purchase of Stock - - - - -	-	-	-	-	-	-	3,012,099	9	1			
Redemption of Unfunded Debt:												
Exchequer Bills—Supply, paid off in new Bills - - - - -	-	-	-	£.	s.	d.						
" " in Money - - - - -	-	-	-	17,719,800	-	-						
				13,800	-	-						
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue - - - - -	-	-	-	17,733,600	-	-						
				1,504,991	11	6				19,238,591	11	6
TOTAL applied to the REDUCTION OF DEBT - - - - -	-	-	-	-	-	-				22,250,691	-	7
BALANCES in the EXCHEQUER on 5th January 1852 { At the Bank of England - - - - -	-	-	-	-	-	-	7,606,198	4	3			
{ At the Bank of Ireland - - - - -	-	-	-	-	-	-	775,438	18	1			
										8,381,637	2	4
							£.			86,373,438	11	5

(15 & 16 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1852 { At the Bank of England -	-	-	-	7,606,198	4	3				
At the Bank of Ireland -	-	-	-	775,438	18	1				
							8,381,637	2	4	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1853 :—										
Customs - - - - -	-	-	-	22,137,045	6	7				
Excise - - - - -	-	-	-	15,746,055	4	-				
Stamps - - - - -	-	-	-	6,919,429	1	1				
Land and Assessed Taxes, and Duties on Salaries, Offices, and Pensions, and Personal Estates - - - - -	-	-	-	3,568,419	13	10				
Income and Property Tax - - - - -	-	-	-	5,654,677	13	4				
Post Office - - - - -	-	-	-	2,373,907	3	2				
Crown Lands (Net) - - - - -	-	-	-	260,000	-	-				
Miscellaneous :										
Small Branches of the Hereditary Revenue - - - - -	-	-	-	14,850	16	10				
Fees, &c., of Public Offices - - - - -	-	-	-	110,096	15	5				
From Bank of England, Share of Profits of Issue, per 7 & 8 Vict. c. 32	-	-	-	180,000	-	-				
Income of the London, Edinburgh, and Dublin Gazettes - -	-	-	-	17,242	9	2				
Conscience Money - - - - -	-	-	-	210	7	-				
Superannuation Abatements - - - - -	-	-	-	11,546	1	5				
Forfeited Savings Bank Deposit, received through National Debt Commissioners - - - - -	-	-	-	102	4	9				
				334,048	14	7				
Other Miscellaneous Income :										
Trustees of the King of the Belgians - - - - -	-	-	-	36,000	-	-				
Old Stores and extra Receipts, Naval and Military Departments -	-	-	-	466,468	10	-				
" Civil Departments - - - - -	-	-	-	30,825	3	2				
From Revenues of India for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-				
" Consular Charges, &c. - - - - -	-	-	-	15,557	13	6				
Savings of Grants of Parliament, and Over-Issues, &c. repaid -	-	-	-	30,043	5	10				
			£.	s.	d.					
Unclaimed Dividends received - - - - -	-	-	-	141,525	12	11				
Less, refunded - - - - -	-	-	-	47,013	5	7				
				94,512	7	4				
							1,067,455	14	5	
TOTAL GROSS INCOME - - - - -	-	-	-							
							57,726,989	16	5	
OTHER RECEIPTS :										
Repayment of Advances :										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	191,970	-	8				
Relief of West India Merchants, &c. (various Acts) - - - - -	-	-	-	11,468	5	3				
Public Works and Improvements - (ditto) - - - - -	-	-	-	1,249,257	18	-				
Constabulary Police, Ireland, per 6 Will. 4, c. 13, and 11 Vict. c. 2 - - - - -	-	-	-	44,941	12	3				
							1,497,637	16	2	
Raised by Creation of Public Debt :										
Unfunded Debt :										
By Issue of Exchequer Bills :										
Supply, for Exchange - - - - -	-	-	-	17,707,100	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	3,314,315	9	1				
TOTAL raised by CREATION OF UNFUNDED DEBT - - - - -	-	-	-				21,021,415	9	1	
							£.	88,627,660	4	-

into and Issues from the Exchequer, &c., in the Year ended 5th January 1853.

(15 & 16 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 12,438 l. 9 s. 3 d., Interest on Donations and Bequests (Sinking Fund) -				-	-	-	-	-	-	23,629,636	10	7
Annuities for Lives and Terms of Years, including Long Annuities -				-	-	-	-	-	-	3,822,855	15	-
Management of Funded Debt, payable to the Bank of England and South Sea House -				-	-	-	-	-	-	258,389	2	9
Interest of Exchequer Bills:												
Supply -				-	-	-	403,125	9	-			
Deficiency Bills -				-	-	-	526	9	2			
										403,651	18	2
TOTAL INTEREST, &c., of PUBLIC DEBT -				-	-	-	-	-	-	28,114,533	6	6
CIVIL GOVERNMENT:												
Civil List, 1st Class. Her Majesty's Privy Purse -				60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household -				131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household -				172,500	-	-						
" 4th Class. Royal Bounty, Alms, and Special Services -				13,200	-	-						
" 5th Class. Pensions -				13,588	15	-						
" 6th Class. Unappropriated Monies -				8,040	-	-						
							398,588	15	-			
Annuities and Pensions granted by Parliament:												
To the Royal Family, including 50,000 l. to the King of the Belgians -				152,353	8	11						
Other Annuities and Pensions -				201,355	16	-						
							353,709	4	11			
Salaries and Allowances -				-	-	-	279,408	10	6			
Courts of Justice -				-	-	-	1,089,878	3	2			
Diplomatic Salaries and Pensions -				-	-	-	151,655	7	11			
Miscellaneous Payments out of the Consolidated Fund:												
Interest, &c., Russian Dutch Loan -				88,546	17	5						
Greek Loan -				47,118	9	5						
Other Charges -				145,348	13	5						
							281,014	-	3			
Miscellaneous Civil Services, out of Supply Grants:							2,554,254	1	9			
Class 1. Public Works and Buildings -				676,024	13	3						
" 2. Salaries and Expenses of Public Departments -				1,041,025	3	8						
" 3. Law and Justice -				881,954	8	-						
" 4. Education, Science, and Art -				483,124	10	7						
" 5. Colonial, Consular, and other Foreign Services -				356,763	4	-						
" 6. Superannuations, Charities, &c. -				208,934	8	3						
" 7. Miscellaneous, Temporary, and Special -				149,992	4	-						
							3,797,818	11	9			
Payments out of Gross Revenue:												
Charges of Collection and Management of Revenue -				4,073,040	16	1						
Other Payments for National Objects (see Appendix 1) -				263,775	15	7						
							4,336,816	11	8			
TOTAL CIVIL GOVERNMENT -				-	-	-				10,688,889	5	2
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES -				-	-	-	9,509,962	-	10			
KAFFIR WAR -				-	-	-	370,000	-	-			
NAVY SERVICES -				-	-	-	6,625,943	12	11			
TOTAL MILITARY and NAVAL EXPENDITURE -				-	-	-				16,505,905	13	9
TOTAL EXPENDITURE -				-	-	-	-	-	-	55,309,328	5	5
Advances by way of Loan:												
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 -				-	-	-	391,970	-	8			
Public Works and Improvements, &c. (various Acts) -				-	-	-	1,183,342	5	10			
										1,575,312	6	6
Redemption of Funded Debt:												
Sinking Fund, applied to purchase of Stock -				-	-	-	1,879,502	7	11			
Redemption of Unfunded Debt:												
Exchequer Bills—Supply, paid off in new Bills -				£.	s.	d.						
" " in Money -				17,707,100	-	-						
				300	-	-	17,707,400	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48,												
out of Revenue -				2,774,315	9	1						
" out of Sinking Fund -				540,000	-	-						
							3,314,315	9	1			
TOTAL applied to the REDUCTION of Debt -				-	-	-	21,021,715	9	1			
										22,901,217	17	-
BALANCES in the Exchequer on 5th January 1853 { At the Bank of England -				-	-	-	7,671,011	15	9			
{ At the Bank of Ireland -				-	-	-	1,170,809	19	4			
										8,841,821	15	1
							£.			88,627,680	4	-

(16 & 17 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipt

	£.	s.	d.	£.	s.	d.	£.	s.	d.	
BALANCES in the Exchequer on 5th January 1853 { At the Bank of England - - - - -	-	-	-	7,671,011	15	9				
{ At the Bank of Ireland - - - - -	-	-	-	1,170,809	19	4				
							8,841,821	15	1	
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th January 1854:—										
Customs - - - - -	-	-	-	22,506,442	16	10				
Excise - - - - -	-	-	-	16,303,237	7	11				
Stamp ^s - - - - -	-	-	-	7,148,787	9	1				
Land and Assessed Taxes, and Duties on Salaries, Offices, and Pensions - - - - -	-	-	-	3,339,970	8	10				
Income and Property Tax - - - - -	-	-	-	5,731,776	10	10				
Post Office - - - - -	-	-	-	2,522,679	15	10				
Crown Lands (Net) - - - - -	-	-	-	402,888	9	3				
Miscellaneous :										
Small Branches of the Hereditary Revenue - - - - -	-	-	-	16,669	13	1				
Fees, &c. of Public Offices - - - - -	-	-	-	105,070	10	8				
From Bank of England, Share of Profits of Issue - - - - -	-	-	-	180,000	-	-				
Income of the London, Edinburgh, and Dublin Gazettes - - - - -	-	-	-	20,959	19	2				
Superannuation abatements - - - - -	-	-	-	14,248	11	11				
Proceeds of Merchant Seamen's Fund - - - - -	-	-	-	159,050	17	4				
Forfeited Savings Bank Deposits, received through National Debt Commissioners - - - - -	-	-	-	16	6	5				
				496,015	18	7				
Other Miscellaneous Income, viz. :										
Trustees of the King of the Belgians - - - - -	£.	s.	d.	34,000	-	-				
Old Stores, and Extra Receipts, Naval and Military Departments - - - - -	-	-	-	484,308	17	-				
Extra Receipts, Civil Departments - - - - -	-	-	-	42,803	19	4				
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	60,000	-	-				
„ „ for Diplomatic and Consular Charges - - - - -	-	-	-	9,055	18	9				
Savings of Grants of Parliament and Over-Issues, &c. repaid - - - - -	-	-	-	14,699	9	11				
				644,868	5	-				
				1,140,884	3	7				
TOTAL GROSS INCOME - - - - -	-	-	-				59,096,667	2	2	
OTHER RECEIPTS :										
Repayment of Advances :										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 - - - - -	-	-	-	550,000	-	-				
Public Works and Improvements, &c. (various Acts) - - - - -	-	-	-	1,247,855	15	3				
West India Relief - - - - -	-	-	-	41,730	17	2				
Constabulary Police, Ireland, per 6 Will. 4, c. 13, and 11 Vict. c. 2 - - - - -	-	-	-	35,246	11	6				
							1,874,833	3	11	
Raised by Creation of Public Debt :										
Funded Debt :										
By Issue of Exchequer Bonds, per 16 Vict. c. 23, in exchange for Exchequer Bills - - - - -	-	-	-	408,900	-	-				
By Exchequer Bills, Principal and Interest, funded for Savings Banks, per 9 Geo. 4, c. 92 - - - - -	-	-	-	1,255,760	19	2				
							1,664,660	19	2	
Unfunded Debt :										
By Issue of Exchequer Bills :										
Supply, for Exchange - - - - -	-	-	-	14,367,700	-	-				
„ reissued for other Services - - - - -	-	-	-	3,128,000	-	-				
				17,495,700	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	6,837,554	12	-				
							24,333,254	12	-	
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -	-	-	-				25,997,915	11	2	
							£.	95,811,237	12	4

into and Issues from the Exchequer, &c., in the Year ended 5th January 1854.

(16 & 17 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	£.	s.	d.
Interest of Funded Debt, deducting 12,773 <i>l.</i> 1 <i>s.</i> 11 <i>d.</i> interest on				-	-	-	-	-	-	23,546,760	13	9
Donations and Bequests (Sinking Fund) - - - - -				-	-	-	-	-	-	3,812,436	10	8
Annuities for Lives and terms of Years, including Long Annuities -				-	-	-	-	-	-			
Unclaimed Dividends refunded to the Bank of England, per 56 Geo. 3,				-	-	-	170,624	15	8			
c. 97 - - - - -				-	-	-	100,810	4	1			
Less received - - - - -				-	-	-				69,814	11	7
Management of Funded Debt, Payable to Bank of England and South				-	-	-	-	-	-	256,996	3	11
Sea House - - - - -				-	-	-						
Interest of Exchequer Bills:				-	-	-	367,818	10	4			
Supply - - - - -				-	-	-	832	5	10			
Deficiency Bills - - - - -				-	-	-				368,650	16	2
TOTAL INTEREST, &c. OF PUBLIC DEBT - - - - -				-	-	-	-	-	-	28,054,658	16	1
CIVIL GOVERNMENT:												
Civil List, 1st Class. Her Majesty's Privy Purse - - - - -				60,000	-	-						
" 2nd Class. Salaries and Retired Allowances of Her Majesty's												
Household - - - - -				131,260	-	-						
" 3rd Class. Expenses of Her Majesty's Household - - - - -				172,500	-	-						
" 4th Class. Royal Bounty, Alms, and Special Services - - - - -				13,200	-	-						
" 5th Class. Pensions - - - - -				14,572	10	-						
" 6th Class. Unappropriated Monies - - - - -				8,040	-	-						
Annuities and Pensions granted by Parliament:							399,572	10	-			
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians				150,000	-	-						
Other Pensions and Annuities - - - - -				202,435	2	5						
Salaries and Allowances - - - - -							352,435	2	5			
Courts of Justice - - - - -							268,710	-	7			
Diplomatic Salaries and Pensions - - - - -							1,107,094	13	2			
Miscellaneous Payments out of the Consolidated Fund:							149,777	19	8			
Interest, &c., Russian-Dutch Loan - - - - -				88,577	7	5						
Greek Loan - - - - -				47,637	1	2						
Other Charges - - - - -				97,011	4	3						
Miscellaneous Services out of Supply Grants:							233,225	12	10			
Class 1. Public Works and Buildings - - - - -				782,686	3	10						
" 2. Salaries and Expenses of Public Departments - - - - -				1,064,184	-	6						
" 3. Law and Justice - - - - -				1,114,927	4	8						
" 4. Education, Science, and Art - - - - -				559,093	6	4						
" 5. Colonial, Consular, and other Foreign Services - - - - -				339,758	15	5						
" 6. Superannuations and Charities - - - - -				208,894	10	3						
" 7. Miscellaneous, Special, and Temporary - - - - -				394,146	2	8						
Payments out of Gross Revenue:							4,463,690	3	8			
Charges of Collection and Management of Revenue, including												
Superannuations - - - - -				4,191,928	6	4						
Other Payments for National Objects, exclusive of Redemption of												
Hereditary Pension (<i>see</i> Appendix 1) - - - - -				251,377	19	11						
TOTAL CIVIL GOVERNMENT - - - - -				-	-	-	4,443,306	6	3			
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES - - - - -				-	-	-	9,425,078	17	-			
Kaffir War - - - - -				-	-	-	260,000	-	-			
NAVY SERVICES - - - - -				-	-	-	6,640,595	19	6			
TOTAL MILITARY and NAVAL EXPENDITURE - - - - -				-	-	-				16,325,674	16	6
TOTAL EXPENDITURE - - - - -				-	-	-	-	-	-	55,798,146	1	2
Advances by way of Loan:												
For Purchase of Bullion for Coinage, per 7 Will. 4. c. 9 - - - - -				-	-	-	508,029	19	4			
Public Works and Improvements, &c. (various Acts) - - - - -				-	-	-	1,829,551	12	3			
Redemption of Funded Debt:										2,337,581	11	7
Sinking Fund, applied to Purchase of Stock - - - - -				1,043,390	4	6						
Non-Assentients, South Sea Stock and Annuities, paid off, per												
16 Vict. cc. 23 and 132 - - - - -				5,572,486	14	1						
" Bank Annuities, 1766, paid off, per 16 Vict. cc. 23 and 132 -				476,271	10	8						
Redemption of Unfunded Debt:							7,092,148	9	3			
Exchequer Bills:—				£.	s.	d.						
Supply, paid off in new Bills - - - - -				14,367,700	-	-						
" " in Exchequer Bonds - - - - -				408,900	-	-						
" " in Money replaced by new Bills - - - - -				3,128,000	-	-						
" " out of Sinking Fund (including												
216 <i>l.</i> - <i>s.</i> 10 <i>d.</i> interest) - - - - -				57,216	-	10						
" funded for Savings Banks (including												
8,072 <i>l.</i> 15 <i>s.</i> 11 <i>d.</i> interest) - - - - -				1,255,760	19	2						
Deficiency Bills, per 57 Geo. 3. c. 48, out of							19,217,577	-	-			
Sinking Fund - - - - -				1,500,000	-	-						
" out of Revenue - - - - -				5,337,554	12	-						
Redemption of Hereditary Pension of 1,595 <i>l.</i> 16 <i>s.</i> (net) payable to Earl							6,837,554	12	-			
Cowper, out of Gross Excise Revenue* - - - - -							43,000	-	-			
TOTAL applied to the REDUCTION OF DEBT - - - - -				-	-	-	26,098,131	12	-			
BALANCES in the Exchequer on 5th January 1854 { At the Bank of England				-	-	-	3,786,677	6	5			
{ At the Bank of Ireland				-	-	-	698,552	11	11			
										4,485,229	18	4
							£.			95,811,237	12	4

* The Hereditary Pension of 1,503*l.* 4*s.* (net), payable to Earl Cowper out of the Land Revenues of the Crown, was also redeemed in 1853-4, by payment of 40,000*l.* out of the Gross Revenues of the Crown Lands.

(17 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th January 1854 { At the Bank of England	-	-	-	3,786,677	6	5			
At the Bank of Ireland	-	-	-	698,552	11	11			
							4,485,229	18	4
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 5th April 1854 :—									
Customs - - - - -	-	-	-	5,122,041	10	5			
Excise - - - - -	-	-	-	2,573,912	16	8			
Stamps - - - - -	-	-	-	1,838,431	7	9			
Land and Assessed Taxes, and Duties on Salaries, Offices, and Pensions - - - - -	-	-	-	241,023	12	1			
Income and Property Tax - - - - -	-	-	-	2,731,299	9	10			
Post Office - - - - -	-	-	-	733,624	19	3			
Crown Lands (Net) - - - - -	-	-	-	65,000	-	-			
Miscellaneous:									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	1,408	3	8			
Fees, &c. of Public Offices - - - - -	-	-	-	10,604	18	2			
Income of London, Edinburgh, and Dublin Gazettes - - - - -	-	-	-	3,739	1	3			
Superannuation Abatements - - - - -	-	-	-	3,442	11	6			
				19,194	14	7			
Other Miscellaneous Income:									
Trustees of the King of the Belgians - - - - -	-	-	-	8,000	-	-			
Old Stores and Extra Receipts, Naval and Military Departments	-	-	-	104,374	19	2			
Extra Receipts, Civil Departments - - - - -	-	-	-	37,922	4	8			
Premium and Interest on Exchequer Bills Sold, and Profit arising from Liquidation of South Sea and other Stock - - - - -	-	-	-	14,700	17	1			
Savings on Grants of Parliament, and Over-Issues, &c., repaid -	-	-	-	12,992	6	9			
From Revenues of India, for Retired Pay, &c. - - - - -	-	-	-	15,000	-	-			
Unclaimed Dividends Received - - - - -	-	-	-	77,120	12	5			
							289,305	14	8
TOTAL GROSS INCOME - - - - -	-	-	-						13,594,639 10 8
OTHER RECEIPTS:									
Repayment of Advances:									
For West India Relief - - - - -	-	-	-	13,259	18	9			
Public Works and Improvements (under various Acts) - - - - -	-	-	-	200,138	17	10			
Constabulary Police, Ireland, per 6 Will. 4, c. 13, & 11 Vict. c. 2	-	-	-	9,593	14	1			
									222,992 10 7
Raised by Creation of Public Debt:									
Unfunded Debt:									
By Issue of Exchequer Bills:									
Supply, for Exchange - - - - -	-	-	-	7,418,500	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	3,711,201	8	9			
Ways and Means Bills, per 16 & 17 Vict. c. 110 - - - - -	-	-	-	790,000	-	-			
TOTAL raised by CREATION of UNFUNDED DEBT - - - - -	-	-	-						11,919,701 8 9
							£.		30,222,563 8 4

into and Issues from the Exchequer, &c., in the Quarter ended 5th April 1854.

(17 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:			£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 3,951 l. 13 s. 10 d. Interest on Donations and Bequests (Sinking Fund) - - - - -			-	-	-	-	-	-	5,825,758	3	7	
Annuities for Lives and Terms of Years, including Long Annuities - - - - -			-	-	-	-	-	-	576,849	10	11	
Management of Funded Debt, payable to the Bank of England and South Sea House - - - - -			-	-	-	-	-	-	4,063	12	11	
Interest of Exchequer Bills:												
Supply - - - - -			-	-	-	159,106	19	-				
Deficiency Bills - - - - -			-	-	-	481	13	4				
									159,588	12	4	
TOTAL INTEREST, &c., of PUBLIC DEBT - - -			-	-	-	-	-	-	6,566,259	19	9	
CIVIL GOVERNMENT:												
Civil List, 1st Class, Her Majesty's Privy Purse - - - - -			15,000	-	-							
" 2nd Class. Salaries and Retired Allowances of Her Majesty's Household - - - - -			32,815	-	-							
" 3rd Class. Expenses of Her Majesty's Household - - - - -			43,125	-	-							
" 4th Class. Royal Bounty, Alms, and Special Services - - - - -			3,300	-	-							
" 5th Class. Pensions - - - - -			3,842	10	-							
" 6th Class. Unappropriated Monies - - - - -			2,010	-	-							
						100,092	10	-				
Annuities and Pensions granted by Parliament:												
To the Royal Family, including 12,500 l. to the King of the Belgians - - - - -			37,500	-	-							
Other Annuities and Pensions - - - - -			50,212	4	7				87,712	4	7	
									74,150	7	3	
Salaries and Allowances - - - - -			-	-	-				251,315	7	11	
Courts of Justice - - - - -			-	-	-				36,662	6	1	
Diplomatic Salaries and Pensions - - - - -			-	-	-							
Miscellaneous Payments out of the Consolidated Fund:												
Interest, &c., Greek Loan - - - - -			23,854	5	6							
Other Charges - - - - -			22,712	5	5				46,566	10	11	
									596,499	6	9	
Miscellaneous Civil Services out of Supply Grants:												
Class 1. Public Works and Buildings - - - - -			150,585	-	10							
" 2. Salaries of Public Departments - - - - -			248,131	11	2							
" 3. Law and Justice - - - - -			529,670	12	1							
" 4. Education, Science, and Art - - - - -			173,979	8	1							
" 5. Colonial, Consular, and other Foreign Services - - - - -			174,287	3	-							
" 6. Superannuations, Charities, &c. - - - - -			27,682	3	2							
" 7. Miscellaneous; Special and Temporary - - - - -			74,373	19	11				1,378,709	18	3	
Payments out of Gross Revenue:												
Charges of Collection and Management of Revenue, including Superannuations - - - - -			1,169,358	9	9							
Other Payments for National Objects (see Appendix 1) - - -			77,649	6	10				1,247,007	16	7	
TOTAL CIVIL GOVERNMENT - - -			-	-	-				3,222,217	1	7	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES - - -												
Kaffir War - - - - -			-	-	-	2,190,000	-	-				
			-	-	-	30,000	-	-				
NAVY SERVICES - - - - -			-	-	-	2,007,769	5	10				
TOTAL MILITARY and NAVAL EXPENDITURE - - -			-	-	-				4,227,769	5	10	
TOTAL EXPENDITURE - - - - -			-	-	-	-	-	-	14,016,246	7	2	
Advances by way of Loan:												
For Public Works and Improvements (various Acts) - - - -			-	-	-	-	-	-	279,443	-	6	
Redemption of Funded Debt:												
Sinking Fund, applied to purchase of Stock - - - - -			3,951	13	10							
Non-Assentients, Old South Sea Annuities, paid off per 16 & 17 Vict. cc. 23 & 132, out of Revenue - - - - -			1,999,372	9	7				2,003,324	3	5	
Redemption of Unfunded Debt:			£.	s.	d.							
Exchequer Bills, Supply, paid off in new Bills - - - - -			7,418,500	-	-							
" " in Money - - - - -			15,400	-	-							
						7,433,900	-	-				
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue - - - - -			2,899,345	10	10							
" out of Sinking Fund - - - - -			811,855	17	11							
						3,711,201	8	9				
TOTAL applied to the REDUCTION of DEBT - - -			-	-	-				11,145,101	8	9	
BALANCES in the Exchequer on 5th April 1854 { At the Bank of England - - - - -												
{ At the Bank of Ireland - - - - -												
			-	-	-	2,024,396	5	7				
			-	-	-	754,052	2	11				
									2,778,448	8	6	
									£.	30,222,563	8	4

(17 & 18 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of *United Kingdom*, and other Receipts

	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 5th April 1854 { At the Bank of England - - - - -	-	-	-	2,024,396	5	7			
{ At the Bank of Ireland - - - - -	-	-	-	754,052	2	11			
							2,778,448	8	6
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 31st March 1855 :-									
Customs - - - - -	-	-	-	21,630,080	12	7			
Excise - - - - -	-	-	-	16,883,507	5	11			
Stamps - - - - -	-	-	-	7,109,195	16	1			
Land and Assessed Taxes, and Duties on Pensions, Salaries, Offices, &c. - - - - -	-	-	-	3,179,008	11	10			
Income and Property Tax - - - - -	-	-	-	10,642,620	19	9			
Post Office - - - - -	-	-	-	2,369,708	18	9			
Crown Lands (Net) - - - - -	-	-	-	272,571	16	8			
Miscellaneous :									
Small Branches of the Hereditary Revenue - - - - -	-	-	-	8,902	8	5			
Fees, &c., of Public Offices - - - - -	-	-	-	82,479	17	7			
From Bank of England, Share of Profits of Issue, per 7 & 8 Vict. c. 32 - - - - -	-	-	-	180,000	-	-			
Income of London, Edinburgh, and Dublin Gazettes - - - - -	-	-	-	20,496	7	11			
Superannuation Abatements - - - - -	-	-	-	27,184	17	6			
Contribution towards Salaries of Official Referees - - - - -	-	-	-	1,500	-	-			
Conscience Money - - - - -	-	-	-	1,895	11	3			
Casual Receipts, including 78 <i>l.</i> 19 <i>s.</i> 6 <i>d.</i> through National Debt Commissioners - - - - -	-	-	-	2,978	1	1			
Other Miscellaneous Income :				325,437	3	9			
Trustees of the King of the Belgians - - - - -	£.	s.	d.						
Old Stores and Extra Receipts, Naval and Military Departments - - - - -	33,500	-	-						
Extra Receipts, Civil Departments - - - - -	384,146	6	9						
Interest on Exchequer Bonds sold for the Public - - - - -	42,438	16	9						
From Revenues of India, for Retired Pay, &c. - - - - -	34,683	10	11						
Savings of Grants of Parliament, and Over-Issues, &c., repaid - - - - -	60,000	-	-						
	2,769	4	2	557,537	18	7			
TOTAL GROSS INCOME - - - - -	-	-	-	882,975	2	4	62,969,669	3	11
OTHER RECEIPTS :									
Repayment of Advances :									
For Purchase of Bullion, per 7 Will. 4, c. 9 - - - - -	-	-	-	300,000	-	-			
Public Works and Improvements (various Acts) - - - - -	-	-	-	900,295	8	1			
West India Relief - - - - -	-	-	-	60,358	11	-			
Constabulary Police, Ireland, per 6 Will. 4, c. 13, and 11 Vict. c. 2 - - - - -	-	-	-	30,540	17	9	1,291,194	16	10
Raised by Creation of Public Debt :									
Unfunded Debt :									
By Issue of Exchequer Bonds, per 17 Vict. c. 23, viz. :									
Bonds A., for 2,000,000 <i>l.</i> , payable 8th May 1858 :									
In Money (less 8,655 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> , discount) - - - - -	-	-	-	1,382,329	15	9			
,, in Exchequer Bills, which were cancelled - - - - -	-	-	-	591,100	-	-			
Bonds B., for 2,000,000 <i>l.</i> , payable 8th May 1859 - - - - -	-	-	-	1,973,429	15	9			
Bonds C., for 2,000,000 <i>l.</i> , payable 8th May 1857 - - - - -	-	-	-	1,960,000	-	-			
				1,998,500	-	-			
By Issue of Exchequer Bills :				5,931,929	15	9			
Supply, for Exchange - - - - -	-	-	-	14,734,100	-	-			
,, in lieu of Bills paid off in Money - - - - -	-	-	-	655,500	-	-			
,, granted for Voted Services - - - - -	-	-	-	1,750,000	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	-	-	-	17,139,600	-	-			
Ways and Means Bills, 17 Vict. c. 2, &c. - - - - -	-	-	-	13,861,454	15	7			
				1,500,000	-	-			
TOTAL raised by CREATION OF FUNDED and UNFUNDED DEBT - - - - -	-	-	-				38,432,984	11	4
							£.	105,472,297	- 7

into and Issues from the Exchequer, &c., in the Year ended 31st March 1855.

(17 & 18 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT :				£.	s.	d.	£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 19,143 l. 5 s. 10 d., interest on Donations and Bequests (Sinking Fund)				-	-	-	-	-	-	23,284,582	4	1	
Annuities for Lives and Terms of Years, including Long Annuities expiring 1860				-	-	-	-	-	-	3,846,860	18	3	
Unclaimed Dividends refunded to the Bank of England				-	-	-	-	85,916	1	2			
Less received				-	-	-	-	61,044	17	5			
Management of Funded Debt, payable to the Bank of England and South Sea House				-	-	-	-	-	-	24,871	3	9	
Interest of Exchequer Bonds, 1854 (half year)				-	-	-	-	105,000	-	-	251,762	6	11
Interest of Exchequer Bills :													
Supply				-	-	-	-	432,086	9	-			
Ways and Means Bills				-	-	-	-	10,702	18	4			
Deficiency Bills				-	-	-	-	17,715	13	1	565,505	-	5
TOTAL INTEREST, &c., of PUBLIC DEBT				-	-	-	-	-	-	-	27,976,581	13	5
CIVIL GOVERNMENT :													
Civil List, 1st Class. Her Majesty's Privy Purse				-	-	-	60,000	-	-				
" 2nd Class. Salaries and retired Allowances of Her Majesty's Household				-	-	-	131,260	-	-				
" 3rd Class. Expenses of Her Majesty's Household				-	-	-	172,500	-	-				
" 4th Class. Royal Bounty, Alms, and Special Services				-	-	-	13,200	-	-				
" 5th Class. Pensions				-	-	-	15,310	-	-				
" 6th Class. Unappropriated Monies				-	-	-	8,040	-	-	400,310	-	-	
Annuities and Pensions granted by Parliament :													
To the Royal Family, including 50,000 l. to the King of the Belgians				-	-	-	151,788	4	4				
Other Annuities and Pensions				-	-	-	193,252	13	4				
Salaries and Allowances				-	-	-	-	-	-	345,040	17	8	
Courts of Justice				-	-	-	-	-	-	186,763	2	-	
Diplomatic Salaries and Pensions, per 2 & 3 Will. 4, c. 116				-	-	-	-	-	-	572,256	19	2	
Miscellaneous Payments out of the Consolidated Fund :										148,984	9	10	
Interest, &c., Russian Dutch Loan				-	-	-	87,312	3	10				
" Greek Loan				-	-	-	47,541	16	7				
Other Charges				-	-	-	51,080	10	9	185,934	11	2	
Miscellaneous Civil Services out of Supply Grants :													
Class 1. Public Works and Buildings				-	-	-	740,757	15	8	1,839,289	19	10	
" 2. Salaries and Expenses of Public Departments				-	-	-	1,420,679	14	10				
" 3. Law and Justice				-	-	-	1,820,167	9	-				
" 4. Education, Science, and Art				-	-	-	658,767	-	6				
" 5. Colonial, Consular, and other Foreign Services				-	-	-	340,129	16	7				
" 6. Superannuations, Charities, &c.				-	-	-	200,617	12	3				
" 7. Miscellaneous, Special, and Temporary				-	-	-	686,312	12	11	5,867,432	1	9*	
Charges of Collection and Management of Revenue, exclusive of Superannuations, &c.: out of Supplies †				-	-	-	-	-	-	2,873,476	8	7	
Payments out of Gross Revenue :										446,321	3	11	
Superannuations, &c., of Revenue Departments				-	-	-	417,528	12	2				
Other Payments for National Objects (see Appendix 1)				-	-	-	28,792	11	9				
TOTAL CIVIL GOVERNMENT				-	-	-	-	-	-	11,026,519	14	1	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES				-	-	-	-	-	-	13,831,601	11	10	
Extraordinary Expenses of the War with Russia				-	-	-	-	-	-	1,800,000	-	-	
NAVY SERVICES, including Transport and Packet Services				-	-	-	-	-	-	14,490,105	-	-	
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	-	-	-	30,121,706	1	10	
TOTAL EXPENDITURE				-	-	-	-	-	-	69,124,807	19	4	
Advances by way of Loan :													
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9				-	-	-	-	-	-	150,000	-	-	
Public Works and Improvements				-	-	-	-	-	-	1,073,230	14	1	
Redemption of Funded Debt: Sinking Fund, applied to Purchase of Stock				-	-	-	-	-	-	26,128	19	11	
Redemption of Unfunded Debt :				£.	s.	d.							
Exchequer Bills—Supply, paid off in New Bills				-	-	14,734,100	-	-					
" " in Money, and replaced by new Bills				-	-	640,100	-	-					
" " and not replaced				-	-	31,600	-	-					
Subscribed for Exchequer Bonds (A.), and cancelled				-	-	591,100	-	-					
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue of current Quarter—				-	-	15,996,900	-	-					
" " " " out of Sinking Fund				-	-	11,901,712	15	5					
Ways and Means " Bills, out " of Revenue of succeeding Quarter				-	-	1,959,742	-	2					
TOTAL applied to the REDUCTION of DEBT				-	-	-	-	-	31,148,354	15	7		
BALANCES in the Exchequer on 31st March 1855 { At the Bank of England -				-	-	-	-	-	3,212,409	1	5		
{ At the Bank of Ireland -				-	-	-	-	-	737,365	10	3		
									3,949,774	11	8		
									£.	105,472,297	-	7	

* Including Services transferred from Consolidated Fund and Gross Revenue, viz. :

Including Services transferred from Consolidated Fund and Gross Revenue, viz. :		£.	s.	d.
Expenses of Departments formerly charged on Consolidated Fund and Gross Revenue	-	121,762	10	3
Legal Expenses of ditto	" "	738,015	12	10
Miscellaneous Charges	" "	98,063	19	6
		£.	957,842	2 7

† On the change of system, per 17 & 18 Vict. c. 94, the payments for Charges of Collection, &c., for *three quarters* only, were brought to account in the Financial Year ended 31st March 1855.

(18 & 19 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and of other Receipts

	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer on 31st March 1855 - - - { At the Bank of England -	3,212,409	1	5			
- - - { At the Bank of Ireland -	737,365	10	3			
				3,949,774	11	8
GROSS RECEIPT available for PUBLIC EXPENDITURE, deducting Drawbacks, Repayments, &c., and Balances and Bills outstanding on 31st March 1856 :						
Customs - - - - -	23,241,062	13	10			
Excise - - - - -	17,491,107	12	1			
Stamps - - - - -	7,090,752	15	7			
Land and Assessed Taxes, Duties on Pensions, &c. - - - - -	3,119,985	1	9			
Income and Property Tax - - - - -	15,070,958	2	9			
Post Office - - - - -	2,811,247	3	-			
Crown Lands (Net) - - - - -	281,515	15	9			
Miscellaneous :						
Small Branches of the Hereditary Revenue - - - - -	59,664	-	3			
Fees, &c., of Public Offices - - - - -	104,553	7	6			
From Bank of England, Share of Profits of Issue - - - - -	180,000	-	-			
Income of London, Edinburgh, and Dublin Gazettes - - - - -	17,843	7	1			
Superannuation Abatements - - - - -	29,132	9	-			
Contributions towards Salaries of Official Referees - - - - -	1,580	-	-			
" " Merchant Seamen's Pensions - - - - -	18,731	2	3			
	411,504	6	1			
Other Miscellaneous Income :						
Trustees of the King of the Belgians - - - - -	34,000	-	-			
Old Stores and Extra Receipts, Naval and Military Departments - - - - -	520,347	2	2			
Extra Receipts, Civil Departments - - - - -	129,569	3	4			
Premium and Interest on Exchequer Bills and Bonds sold - - - - -	59,351	11	10			
From Revenues of India, for Retired Pay, &c. - - - - -	60,000	-	-			
" " for Consular Establishments - - - - -	20,682	5	2			
Bonds and Debts recovered - - - - -	620	19	8			
Savings of Grants of Parliament, Over-Issues, &c. repaid - - - - -	1,435	17	9			
	826,006	19	11			
				1,237,511	6	-
TOTAL GROSS INCOME - - - - -						70,344,140 10 9
OTHER RECEIPTS :						
Repayment of Advances :						
For Purchase of Bullion, per 7 Will. 4, c. 9 - - - - -	250,000	-	-			
West India Relief (various Acts) - - - - -	50,706	2	-			
Public Works and Improvements (various Acts) - - - - -	909,302	8	6			
Constabulary Police, Ireland, per 6 Will. 4, c. 13, and 11 Vict. c. 2 - - - - -	25,240	6	10			
Interest and Sinking Fund of Sardinian Loan, per 18 Vict. c. 17 - - - - -	10,000	-	-			
						1,245,248 17 4
Raised by Creation of Public Debt :						
Funded Debt :						
In full of 16,000,000 £. Loan, anno 1855, per 18 Vict. c. 18 - - - - -	16,000,000	-	-			
In part of first Loan of 5,000,000 £., anno 1856, per 19 Vict. c. 6 - - - - -	3,501,000	-	-			
Exchequer Bills funded, per 19 Vict. c. 5 - - - - -	1,479,200	-	-			
Subscribed in Money in lieu of Bills, per 19 Vict. c. 5 - - - - -	622,000	-	-			
				21,602,200	-	-
Unfunded Debt :						
By Issue of Exchequer Bonds, Series D., payable 8th November 1860, per 18 & 19 Vict. c. 130 - - - - -	977,750	-	-			
By Issue of Exchequer Bills :						
Supply, for Exchange - - - - -	15,930,700					
" in lieu of Bills paid off in Money - - - - -	500,000					
" granted for Voted Services - - - - -	6,000,000					
	22,430,700	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48 - - - - -	11,506,720	2	2			
Ways and Means Bills, per 18 Vict. c. 6 - - - - -	1,740,000	-	-			
				36,655,170	2	2
TOTAL raised by CREATION of FUNDED and UNFUNDED DEBT - - - - -						58,257,370 2 2
				£.		133,796,534 1 11

into and Issues from the Exchequer, &c., in the Year ended 31st March 1856.

(18 & 19 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:			£.	s.	d.	£.	s.	d.
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 16,893 <i>l.</i> 5 <i>s.</i> ,			-	-	-	23,125,574	17	10
Interest on Donations and Bequests (Sinking Fund)			-	-	-	3,863,907	-	9
Annuities for Lives and Terms of Years, including Long Annuities expiring 1860			-	-	-			
Unclaimed Dividends reissued to the Bank of England			173,240	17	5			
Less, received			98,741	1	8			
						74,499	15	9
Management of Funded Debt payable to the Bank of England			-	-	-	252,911	-	9
Bank Charge for receiving 16,000,000 <i>l.</i> Loan, 1855			-	-	-	4,800	-	-
Interest of Exchequer Bonds, 1854			210,000	-	-			
" " Bills—Supply			616,083	7	5			
Deficiency Bills			17,450	16	8			
Ways and Means Bills			26,749	13	9			
						870,283	17	10
TOTAL INTEREST, &c. of PUBLIC DEBT			-	-	-	28,191,978	12	11
CIVIL GOVERNMENT:								
Civil List, 1st Class. Her Majesty's Privy Purse			60,000	-	-			
" 2nd " Salaries, &c. of Her Majesty's Household			131,260	-	-			
" 3rd " Expenses of Her Majesty's Household			172,500	-	-			
" 4th " Royal Bounty, Alms, and Special Services			13,200	-	-			
" 5th " Pensions			11,457	10	-			
" 6th " Unappropriated Moneys			8,040	-	-			
			396,457	10	-			
Annuities and Pensions granted by Parliament:			£.	s.	d.			
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians			151,788	4	4			
Other Annuities and Pensions			188,702	19	2			
						340,491	3	6
Salaries and Allowances						161,731	18	11
Courts of Justice						493,219	3	-
Diplomatic Salaries and Pensions						147,659	7	8
Miscellaneous payments out of the Consolidated Fund:								
Interest, &c., on Russian Dutch Loan			85,557	3	5			
Ditto, Greek Loan			47,236	8	3			
Other charges			51,067	5	-			
						183,860	16	8
Miscellaneous Civil Services out of Supply Grants:						1,723,419	19	9
Class 1. Public Works and Buildings			768,199	12	1			
" 2. Salaries and Expenses of Public Departments			1,323,048	12	11			
" 3. Law and Justice			2,550,733	4	11			
" 4. Education, Science and Art			827,870	17	5			
" 5. Colonial, Consular, and other Foreign Services			343,818	6	3			
" 6. Superannuations, Charities, &c.			228,052	15	8			
" 7. Miscellaneous, Special and Temporary			889,189	8	2			
						6,030,912	17	5
Charges of Collection and Management of Revenue (exclusive of Superannuations, &c.) out of Supply Grants						4,104,505	6	4
Payments out of Gross Revenue:			£.	s.	d.			
Superannuations, &c., of Revenue Departments			428,846	8	11			
Other payments for National objects, exclusive of Redemption of Hereditary Pensions (see Appendix 1)			25,039	1	4			
						453,885	10	3
TOTAL CIVIL GOVERNMENT						13,912,723	13	9
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES						27,806,602	13	2
Extraordinary Expenses of the War with Russia						4,200,000	-	-
NAVY SERVICES						19,654,585	1	5
TOTAL MILITARY and NAVAL EXPENDITURE						51,661,187	14	7
TOTAL EXPENDITURE						93,065,888	1	3
Advances by Way of Loan:								
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9			350,000	-	-			
Public Works and Improvements, &c. (various Acts)			893,927	10	11			
Sardinian Loan, per 18 Vict. c. 17			1,000,000	-	-			
						2,243,927	10	11
Redemption of Funded Debt:								
Sinking Fund applied to purchase of Stock						26,799	19	7
Redemption of Unfunded Debt:			£.	s.	d.			
Exchequer Bills—Supply, funded, per 19 Vict. c. 5			1,479,200	-	-			
" paid off out of Money subscribed towards funding			463,000	-	-			
" in New Bills			15,930,700	-	-			
" in Money and replaced by new Bills			500,000	-	-			
" in Money and not replaced			26,500	-	-			
						18,399,400	-	-
Deficiency Bills, per 57 Geo. 3, c. 48						11,506,720	2	2
Ways and Means Bills, per 18 Vict. c. 6						2,740,000	-	-
Hereditary Pensions redeemed out of Gross Revenues of Excise and Post Office						213,177	1	2
TOTAL applied to the REDUCTION OF DEBT						32,886,097	2	11
BALANCES in the Exchequer on 31st March 1856								
At the Bank of England			4,319,573	19	5			
At the Bank of Ireland			1,281,047	7	5			
						5,600,621	6	10
						£.	133,796,534	1 11

into and Issues from the Exchequer, &c., in the Year ended 31st March 1857.

(19 & 20 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF the PUBLIC DEBT :				£.	s.	d.	£.	s.	d.
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 20,569 l.				-	-	-	23,519,756	12	5
4 s. 5 d. Interest on Donations and Bequests (Sinking Fund)				-	-	-	3,985,931	16	6
Annuities for Lives and Terms of Years, including Long Annuities				-	-	-	-	-	-
Unclaimed Dividends reissued to the Bank of England				-	-	-	89,021	15	5
Less received				-	-	-	76,681	8	2
Management of Funded Debt, payable to the Bank of England				-	-	-	-	-	-
Interest of Exchequer Bonds, 1854				-	-	-	245,000	-	-
" " Bills—Supply				-	-	-	747,493	4	5
" " Deficiency Bills				-	-	-	16,176	19	7
Charges of receiving Loans, and funding Exchequer Bills				-	-	-	-	-	-
TOTAL INTEREST, &c. OF PUBLIC DEBT				-	-	£.	28,785,808	2	3
CIVIL GOVERNMENT :									
Civil List, 1st Class. Her Majesty's Privy Purse				-	-	-	60,000	-	-
" 2nd " Salaries, &c. of Her Majesty's Household				-	-	-	131,260	-	-
" 3rd " Expenses of Her Majesty's Household				-	-	-	172,500	-	-
" 4th " Royal Bounty, Alms, and Special Service				-	-	-	13,200	-	-
" 5th " Pensions				-	-	-	16,532	10	-
" 6th " Unappropriated Moneys				-	-	-	8,040	-	-
Annuities and Pensions granted by Parliament :				£.	s.	d.	401,532	10	-
To the Royal Family, including 50,000 l. to the King of the Belgians				151,788	4	4	-	-	-
Other Annuities and Pensions (including 7,360 l. formerly charged on Gross Revenues of Excise and Post Office, and transferred per 19 & 20 Vict. c. 59)				184,469	13	7	-	-	-
Salaries and Allowances				-	-	-	159,230	3	11
Courts of Justice				-	-	-	541,099	-	2
Diplomatic Salaries and Pensions				-	-	-	153,237	1	-
Miscellaneous Payments out of the Consolidated Fund :				-	-	-	-	-	-
Interest, &c. on Russian-Dutch Loan*				-	-	-	85,366	12	11
" " Greek Loan				-	-	-	47,141	15	3
Other Charges				-	-	-	49,861	-	-
Miscellaneous Civil Services out of Supply Grants :				-	-	-	182,369	8	2
Class 1. Public Works and Buildings				-	-	-	1,773,726	1	2
" 2. Salaries and Expenses of Public Departments				-	-	-	-	-	-
" 3. Law and Justice				-	-	-	-	-	-
" 4. Education, Science and Art				-	-	-	-	-	-
" 5. Colonial, Consular, and other Foreign Services				-	-	-	-	-	-
" 6. Superannuations and Charities, &c.				-	-	-	-	-	-
" 7. Miscellaneous, Special and Temporary				-	-	-	-	-	-
Charges of Collection and Management of Revenue (exclusive of Superannuations)				-	-	-	6,626,733	15	8
Payments out of Gross Revenue :				-	-	-	4,236,775	5	3
Superannuations, &c. of Revenue Departments				-	-	-	-	-	-
Other payments for National objects (see Appendix 1)				-	-	-	434,261	3	4
TOTAL CIVIL GOVERNMENT				-	-	-	19,641	16	4
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES				-	-	-	453,902	19	8
NAVY SERVICES, including Transport and Packet Services				-	-	-	-	-	-
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	-	-	-
TOTAL EXPENDITURE				-	-	£.	76,147,201	10	6
Advances by way of Loan :									
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9				-	-	-	450,000	-	-
Public Works and Improvements, &c. (various Acts)				-	-	-	812,816	14	11
Sardinian Loan, per 18 Vict. c. 17, and 19 & 20 Vict. c. 39				-	-	-	1,000,000	-	-
Redemption of Funded Debt : Sinking Fund, applied to purchase of Stock				-	-	-	2,262,816	14	11
Redemption of Unfunded Debt :				-	-	-	27,485	4	-
Exchequer Bills—Supply, funded (19 Vict. c. 5)				-	-	£.	-	-	-
" " paid off in Money subscribed to funding				-	-	-	751,000	-	-
" " in New Bills				-	-	-	306,800	-	-
" " in Money				-	-	-	19,976,700	-	-
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue				-	-	-	185,900	-	-
Redemption of Hereditary Pension of 3,384 l. (net) payable to the Duke of Grafton, out of Gross Post Office Revenue				-	-	-	21,170,400	-	-
TOTAL applied to the REDUCTION OF DEBT				-	-	-	7,713,439	9	4
BALANCES in the Exchequer on the 31st March 1857				-	-	-	91,181	17	7
{ At the Bank of England				-	-	-	-	-	-
{ At the Bank of Ireland				-	-	-	7,043,295	19	11
				-	-	-	1,625,074	14	8
				-	-	-	8,668,370	14	7
				-	-	£.	116,080,895	10	11

(20 & 21 Vict.) GROSS PUBLIC INCOME and EXPENDITURE of the *United Kingdom*, and other Receipts

[illegible]

into and Issues from the Exchequer, &c., in the Year ended 31st March 1858.

(20 & 21 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :						£.	s.	d.	£.	s.	d.
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 21,187 <i>l.</i> 1 <i>s.</i> 9 <i>d.</i>						-	-	-	23,496,094	3	1
Interest on Donations and Bequests (Sinking Fund)						-	-	-	3,979,955	17	4
Annuities for Lives and Terms of Years, including Long Annuities						-	-	-	-	-	-
Unclaimed Dividends reissued to the Bank of England						-	-	-	88,530	12	8
Less received						-	-	-	69,976	9	6
Management of Funded Debt, payable to the Bank of England						-	-	-	18,554	3	2
Interest of Exchequer Bonds, 1854 and 1855						-	-	-	259,050	8	10
" " Bills, Supply						-	-	-	774,643	5	10
TOTAL INTEREST, &c. of PUBLIC DEBT						-	-	-	984,643	5	10
						-	-	-	28,738,297	18	3
CIVIL GOVERNMENT :											
Civil List, 1st Class. Her Majesty's Privy Purse						-	-	-	60,000	-	-
" 2nd " Salaries, &c. of Her Majesty's Household						-	-	-	131,260	-	-
" 3rd " Expenses of Her Majesty's Household						-	-	-	172,500	-	-
" 4th " Royal Bounty, Alms, and Special Services						-	-	-	13,200	-	-
" 5th " Pensions						-	-	-	16,257	11	-
" 6th " Unappropriated Monies						-	-	-	8,040	-	-
						-	-	-	401,257	11	-
Annuities and Pensions granted by Parliament :						£.	s.	d.			
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians						140,887	2	4			
Other Annuities and Pensions						194,110	5	2			
						-	-	-	334,997	7	6
Salaries and Allowances						-	-	-	157,548	13	2
Courts of Justice						-	-	-	563,224	17	6
Diplomatic Salaries and Pensions						-	-	-	158,933	17	10
Miscellaneous Payments out of the Consolidated Fund :											
Interest, &c., Russian-Dutch Loan						83,311	19	2			
" " Greek Loan						47,471	2	11			
Other Charges						47,246	15	-			
						-	-	-	178,029	17	1
Compensation to the King of Denmark for Abolition of the Sound Dues						-	-	-	1,125,206	-	-
						-	-	-	2,919,198	4	1
Miscellaneous Civil Services out of Supply Grants :											
Class 1. Public Works and Buildings						844,576	2	2			
" 2. Salaries and Expenses of Public Departments						1,431,477	1	6			
" 3. Law and Justice						2,506,419	16	9			
" 4. Education, Science, and Art						1,062,426	9	6			
" 5. Colonial, Consular, and other Foreign Services						386,874	6	5			
" 6. Superannuations and Charities, &c.						244,056	11	9			
" 7. Miscellaneous, Special, and Temporary						751,889	1	6			
						-	-	-	7,227,719	9	7
Charges of Collection and Management of Revenue						-	-	-	4,358,988	10	2
TOTAL CIVIL GOVERNMENT						-	-	-	14,505,906	3	10
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES						-	-	-	12,915,156	15	6
NAVY SERVICES, including Transport and Packet Services						-	-	-	10,590,000	-	-
Persian Expedition						-	-	-	900,000	-	-
Expenses of the late War in China						-	-	-	590,693	-	-
TOTAL MILITARY and NAVAL EXPENDITURE						-	-	-	24,995,849	15	6
TOTAL EXPENDITURE						-	-	-	68,240,053	17	7
Advances by way of Loan :											
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9						-	-	-	350,000	-	-
Public Works and Improvements, &c. (various Acts)						-	-	-	737,567	16	1
						-	-	-	1,087,567	16	1
Redemption of Funded Debt : Sinking Fund, applied to Purchase of Stock						-	-	-	283,073	7	11
Redemption of Unfunded Debt :						£.	s.	d.			
Exchequer Bonds (Series C), paid off 8 May 1857						-	-	-	2,000,000	-	-
Exchequer Bills—Supply, paid off in New Bills						20,633,300	-	-			
" " in Money						292,300	-	-			
" " out of Sinking Fund (including interest, 1,361 <i>l.</i> 5 <i>s.</i> 10 <i>d.</i>)						74,922	5	10			
						-	-	-	21,000,522	5	10
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue						2,088,181	14	6			
" " out of Sinking Fund						121,000	-	-			
						-	-	-	2,209,181	14	6
TOTAL applied to the REDUCTION of DEBT						-	-	-	25,492,777	8	3
BALANCES in the Exchequer on the 31st March 1858 { At the Bank of England						-	-	-	5,517,532	4	7
{ At the Bank of Ireland						-	-	-	1,140,269	19	7
						-	-	-	6,657,802	4	2
						£.	-	-	101,478,201	6	1

into and Issues from the Exchequer, &c., in the Year ended 31st March 1859.

(21 & 22 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :				£.	s. d.	£.	s. d.
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 21,244l. 10s. 1d.	-	-	-	-	-	23,464,062	1 6
Interest on Donations and Bequests (Sinking Fund)	-	-	-	-	-	3,972,739	2 4
Annuities for Lives and Terms of Years, including Long Annuities	-	-	-	-	-	261,489	4 9
Management of Funded Debt, payable to the Bank of England	-	-	-	-	-		
Interest of Exchequer Bonds, 1854 and subsequent years	-	-	-	156,250	- -		
" " Bills—Supply	-	-	-	811,777	1 6		
" " Deficiency Bills	-	-	-	156	5 -		
						968,183	6 6
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	-	28,666,473	15 1
CIVIL GOVERNMENT :							
Civil List, 1st Class. Her Majesty's Privy Purse	-	-	-	60,000	- -		
" 2nd " Salaries, &c. of Her Majesty's Household	-	-	-	131,260	- -		
" 3rd " Expenses of Her Majesty's Household	-	-	-	172,500	- -		
" 4th " Royal Bounty, Alms, and Special Services	-	-	-	13,200	- -		
" 5th " Pensions	-	-	-	18,225	- -		
" 6th " Unappropriated Moneys	-	-	-	8,040	- -		
Annuities and Pensions granted by Parliament :			£. s. d.	403,225	- -		
To the Royal Family, including 50,000 l. to the King of the Belgians	-	-	143,365 19 10				
Other Annuities and Pensions	-	-	200,395 11 9				
				343,761	11 7		
Salaries and Allowances	-	-	-	157,665	- 5		
Courts of Justice	-	-	-	697,064	14 8		
Diplomatic Salaries and Pensions	-	-	-	161,313	15 1		
Miscellaneous Payments out of the Consolidated Fund :			£. s. d.				
Interest, &c., Russian-Dutch Loan	-	-	82,978 11 10				
" " Greek Loan	-	-	47,399 18 9				
Other Charges	-	-	47,246 15 -				
				177,625	5 7		
Miscellaneous Civil Services out of Supply Grants :				1,940,655	7 4		
Class 1. Public Works and Buildings	-	-	765,779 11 11				
" 2. Salaries and Expenses of Public Departments	-	-	1,415,981 - -				
" 3. Law and Justice	-	-	2,594,829 - -				
" 4. Education, Science and Art	-	-	1,146,779 3 7				
" 5. Colonial, Consular, and other Foreign Services	-	-	345,896 6 11				
" 6. Superannuations and Charities	-	-	240,185 - -				
" 7. Miscellaneous, Special and Temporary	-	-	660,023 6 6				
				7,169,473	8 11		
Charges of Collection and Management of Revenue	-	-	-	4,515,968	16 7		
TOTAL CIVIL GOVERNMENT	-	-	-			13,626,097	12 10
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES	-	-	-	12,512,290	16 6		
NAVY SERVICES, including Transport and Packet Services	-	-	-	9,215,487	2 -		
Naval and Military Operations in China	-	-	-	391,943	- -		
Extraordinary Expenses of the late War with Russia	-	-	-	390,580	4 -		
TOTAL MILITARY and NAVAL EXPENDITURE	-	-	-			22,510,301	2 6
TOTAL EXPENDITURE	-	-	-			64,802,872	10 5
Advances by way of Loan :							
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9	-	-	-	520,000	- -		
Public Works and Improvements, &c. (various Acts)	-	-	-	730,347	12 8		
						1,250,347	12 8
Redemption of Funded Debt :							
Sinking Fund, applied to Purchase of Stock	-	-	-	37,875	11 9		
Redemption of Unfunded Debt :							
Exchequer Bonds (Series A.) paid off 8th May 1858, and re-issued per contra	-	-	-	2,000,000	- -		
Exchequer Bills—Supply, paid off in New Bills	-	-	20,168,400	- -			
" " in Money	-	-	34,100	- -			
" funded for Savings Banks	-	-	7,600,000	- -			
				27,802,500	- -		
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue	-	-	-	4,375,856	15 10		
TOTAL applied to the REDUCTION of DEBT	-	-	-			34,216,232	7 7
BALANCES in the Exchequer on 31st March 1859	{ At the Bank of England			6,536,597	9 7		
	{ At the Bank of Ireland			1,252,485	7 11		
						7,789,082	17 6
				£.		108,058,535	8 2

into and Issues from the Exchequer, &c., in the Year ended 31st March 1860.

(22 & 23 Vict.)

PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 22,636 <i>l.</i> 3 <i>s.</i> 10 <i>d.</i>				-	-	-	23,685,906	7	10	
Interest on Donations and Bequests (Sinking Fund)				-	-	-	4,320,384	15	-	
Annuities for Lives and Terms of Years, including final payment of Long Annuities, to 5 January 1860				-	-	-	114,681	15	6	
Unclaimed Dividends reissued to the Bank of England.				-	-	-	72,669	1	11	
Less received				-	-	-	42,012	13	7	
Management of Funded Debt, payable to the Bank of England				-	-	-	261,094	11	3	
Interest of Exchequer Bonds, 1854 and subsequent years				-	-	-	135,000	-	-	
" " Bills—Supply				-	-	-	301,048	9	6	
" " Deficiency Bills				-	-	-	1,780	18	9	
TOTAL INTEREST, &c., of PUBLIC DEBT				-	-	-	437,829	8	3	
				-	-	-	28,747,227	15	11	
CIVIL GOVERNMENT:										
Civil List, 1st Class. Her Majesty's Privy Purse				-	-	-	60,000	-	-	
" 2nd " Salaries, &c. of Her Majesty's Household				-	-	-	131,260	-	-	
" 3rd " Expenses of Her Majesty's Household				-	-	-	172,500	-	-	
" 4th " Royal Bounty, Alms, and Special Services				-	-	-	13,200	-	-	
" 5th " Pensions				-	-	-	18,260	-	-	
" 6th " Unappropriated Moneys				-	-	-	8,040	-	-	
Annuities and Pensions granted by Parliament:				£.	s.	d.	403,260	-	-	
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians				-	143,788	4	4			
Other Annuities and Pensions				-	206,925	9	11			
				-			350,713	14	3	
Salaries and Allowances				-	-	-	157,602	9	10	
Courts of Justice				-	-	-	712,417	17	2	
Diplomatic Salaries and Pensions				-	-	-	163,061	-	1	
Miscellaneous Payments out of the Consolidated Fund:										
Interest, &c., on Russian-Dutch Loan				-	82,440	18	3			
" Greek Loan				-	47,541	16	7			
Other Charges				-	47,356	15	-			
				-			177,339	9	10	
Miscellaneous Civil Services out of Supply Grants:							1,964,394	11	2	
Class 1. Public Works and Buildings				-	681,419	-	-			
" 2. Salaries and Expenses of Public Departments				-	1,472,096	-	-			
" 3. Law and Justice				-	2,724,134	8	5			
" 4. Education, Science, and Art				-	1,268,992	-	-			
" 5. Colonial, Consular, and other Foreign Services				-	419,041	4	6			
" 6. Superannuations, Charities, &c.				-	249,109	-	-			
" 7. Miscellaneous, Special and Temporary				-	906,727	-	-			
				-			7,721,518	12	11	
Charges of Collection and Management of Revenue				-	4,438,548	3	6			
TOTAL CIVIL GOVERNMENT				-			14,124,461	7	7	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES				-			14,057,186	4	2	
Naval and Military Operations in China.				-			858,057	-	-	
NAVY SERVICES, including Transport and Packet Services				-			11,823,859	-	-	
TOTAL MILITARY and NAVAL EXPENDITURE				-			26,739,102	4	2	
TOTAL EXPENDITURE				-			69,610,791	7	8	
Advances by way of Loan:										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9				-			480,000	-	-	
Public Works and Improvements, &c. (various Acts)				-			668,993	13	6	
				-			1,148,993	13	6	
Redemption of Funded Debt: Sinking Fund, applied to purchase of Stock				-			34,807	16	1	
Redemption of Unfunded Debt:										
Exchequer Bonds (Series B), paid off 8 May 1859				-			2,000,000	-	-	
Exchequer Bills—Supply, paid off in New Bills				-	13,128,200	-	-			
" " in Money				-	49,100	-	-			
				-			13,177,300	-	-	
Deficiency Bills, out of Revenue				-			9,392,642	14	5	
TOTAL applied to the REDUCTION OF DEBT				-			24,604,750	10	6	
BALANCES in the Exchequer on 31st March 1860				-			6,369,520	6	9	
{ At the Bank of England				-			1,603,343	11	2	
{ At the Bank of Ireland				-			7,972,863	17	11	
				-			£.	103,337,399	9	7

* See note per contra.

into and Issues from the Exchequer, &c., in the Year ended 31st March 1861.

(23 & 24 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :							£.	s.	d.	£.	s.	d.
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 23,363 l. 17s. 4 d.,							-	-	-	23,659,667	4	5
Interest on Donations and Bequests (Sinking Fund)							-	-	-	1,946,632	14	2
Annuities for Lives and Terms of Years							-	-	-			
Unclaimed Dividends reissued to the Bank of England							142,114	3	5			
Less received							83,982	8	10			
Management of Funded Debt, payable to the Bank of England							-	-	-	58,131	14	7
Interest of Exchequer Bonds, 1855 and subsequent Years							100,000	-	-	263,688	9	6
" " Bills— Supply							298,230	18	9			
Deficiency Bills							1,856	5	-			
										400,087	3	9
TOTAL INTEREST, &c., of PUBLIC DEBT							-	-	-	26,328,207	6	
CIVIL GOVERNMENT :												
Civil List, 1st Class. Her Majesty's Privy Purse							60,000	-	-			
" 2nd " Salaries, &c. of Her Majesty's Household							131,260	-	-			
" 3rd " Expenses of Her Majesty's Household							172,500	-	-			
" 4th " Royal Bounty, Alms, and Special Services							13,200	-	-			
" 5th " Pensions							18,160	-	-			
" 6th " Unappropriated Moneys							8,040	-	-			
										403,160	-	-
Annuities and Pensions granted by Parliament :							£.	s.	d.			
To the Royal Family, including 50,000 l. to the King of the Belgians							143,235	3	2			
Other Annuities and Pensions							202,536	16	5			
										345,771	19	7
Salaries and Allowances							155,932	14	1			
Courts of Justice							700,575	8	-			
Diplomatic Salaries and Pensions							172,457	14	1			
Miscellaneous Payments out of the Consolidated Fund :												
Interest, &c., on Russian-Dutch Loan							80,761	9	4			
" Greek Loan							47,306	4	4			
Drawback Allowances on Wine, per 23 Vict. c. 22, s. 4.*							288,218	-	3			
Other Charges for Expenses of Fortification (see below)							52,246	15	-			
										468,532	8	11
Miscellaneous Civil Services out of Supply Grants :										2,246,430	4	8
Class 1. Public Works and Buildings							639,711	-	-			
" 2. Salaries and Expenses of Public Departments							1,424,979	-	-			
" 3. Law and Justice							2,484,095	6	5			
" 4. Education, Science, and Art							1,233,352	10	-			
" 5. Colonial, Consular, and other Foreign Services							451,561	17	10			
" 6. Superannuations, Charities, &c.							237,418	-	-			
" 7. Miscellaneous, Special, and Temporary							940,702	10	6			
										7,411,820	4	9
Charges of Collection and Management of Revenue							4,487,447	17	8			
Post Office Packet Service							1,069,778	-	-			
										5,557,225	17	8
TOTAL CIVIL GOVERNMENT							-	-	-			
										15,215,476	7	1
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 50,000 l. for Fortifications							15,020,000	-	-			
Naval and Military Operations in China							3,043,896	-	-			
NAVY SERVICES, including Transport, but excluding Packet Service							13,331,668	3	11			
TOTAL MILITARY and NAVAL EXPENDITURE							-	-	-	31,395,564	3	11
TOTAL EXPENDITURE							-	-	-	72,939,247	17	5
Advances by way of Loan :												
For Purchase of Bullion for Coinage, per 7 Will 4, c. 9							240,000	-	-			
Public Works and Improvements, &c. (various Acts)							670,001	19	9			
										910,001	19	9
Redemption of Funded Debt: Sinking Fund, applied to Purchase of Stock							31,472	8	10			
Redemption of Unfunded Debt :												
Exchequer Bonds—Series D, paid off 8 November 1860, and reissued per contra							1,000,000	-	-			
							£.	s.	d.			
Exchequer Bills—Supply, paid off in New Bills							12,084,100	-	-			
" " in Money, and replaced by New Bills							1,000,000	-	-			
" " " and not replaced							139,300	-	-			
										13,223,400	-	-
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue							7,371,097	9	11			
TOTAL applied to the REDUCTION of DEBT							-	-	-	21,625,969	18	9
BALANCES in the Exchequer on 31st March 1861 - { At the Bank of England							5,326,346	-	11			
- { At the Bank of Ireland							1,345,780	1	11			
										6,672,132	2	10
							£.			102,147,351	18	9

*This amount of Drawback Allowances was issued from the Exchequer in pursuance of the Act stated, and is therefore necessarily included in the expenditure. But according to strict precedent, it should have been dealt with as a deduction from the amount of Gross Customs Revenue received.

into and Issues from the Exchequer, &c., in the Year ended 31st March 1862.

(24 & 25 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:		£.	s.	d.	£.	s.	d.
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 24,179l. 10s. 9d.							
Interest on Donations and Bequests (Sinking Fund)	- - - - -	-	-	-	23,638,060	18	4
Annuities for Lives and Terms of Years	- - - - -	-	-	-	1,837,967	18	9
Management of Funded Debt, &c., payable to the Bank of England	- - - - -	-	-	-	246,848	4	6
Interest of Exchequer Bonds, 1858 and subsequent years	- - - - -	122,500	-	-			
" " Bills, per 24 Vict. c. 5	- - - - -	467,511	9	4			
Deficiency Bills, per 57 Geo. 3, c. 48	- - - - -	9,780	8	4			
Ways and Means Bills, per 24 & 25 Vict. c. 103	- - - - -	1,108	6	8	600,900	4	4
TOTAL INTEREST, &c. of PUBLIC DEBT	- - -	-	-	£.	26,323,777	5	11
CIVIL GOVERNMENT:							
Civil List, 1st Class. Her Majesty's Privy Purse	- - - - -	60,000	-	-			
" 2nd " Salaries, &c. of Her Majesty's Household	- - - - -	131,260	-	-			
" 3rd " Expenses of Her Majesty's Household	- - - - -	172,500	-	-			
" 4th " Royal Bounty, Alms, and Special Services	- - - - -	13,200	-	-			
" 5th " Pensions	- - - - -	19,260	10	10			
" 6th " Unappropriated Moneys	- - - - -	8,040	-	-			
		404,260	10	10			
Annuities and Pensions granted by Parliament:	£. s. d.						
To the Royal Family, including 50,000 l. to the King of the Belgians	- 115,996 15 8						
Other Annuities and Pensions	- 197,025 7 -						
		312,962	2	8			
Salaries and Allowances	- - - - -	155,859	1	1			
Courts of Justice	- - - - -	695,790	2	6			
Diplomatic Salaries and Pensions	- - - - -	174,423	18	8			
Miscellaneous Payments out of the Consolidated Fund:							
Interest on Russian-Dutch Loan	- - - - - 78,992 15 2						
" Greek Loan	- - - - - 47,213 4 6						
Other charges (for Expenses of Fortifications, see below)	- - - - - 76,070 10 11						
		202,276	10	7			
		1,945,572	6	4			
Miscellaneous Civil Services out of Supply Grants:							
Class 1. Public Works and Buildings	- - - - - 714,576 - -						
" 2. Salaries and Expenses of Public Departments	- - - - - 1,456,398 - -						
" 3. Law and Justice	- - - - - 2,699,025 5 2						
" 4. Education, Science, and Art	- - - - - 1,353,764 10 -						
" 5. Colonial and other Foreign Services	- - - - - 725,791 6 -						
" 6. Superannuations, Charities, &c.	- - - - - 308,527 - -						
" 7. Miscellaneous and Temporary	- - - - - 726,381 8 5						
		7,984,463	9	7			
Charges of Collection and Management of Revenue	- - - - -	4,699,581	1	3			
Post Office Packet Service	- - - - -	891,920	11	6			
TOTAL CIVIL GOVERNMENT	- - - - -				15,521,537		8
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 970,000 l. for Fortifications	- - - - -	16,540,868	11	2			
NAVAL and MILITARY OPERATIONS in China	- - - - -	1,230,000	-	-			
NAVY SERVICES, including Transport, but exclusive of Packet Service	- - - - -	12,598,042	7	3			
EXTRAORDINARY EXPENSES of the late War with Russia	- - - - -	53,430	15	10			
TOTAL MILITARY and NAVAL EXPENDITURE	- - - - -				30,422,341	14	3
TOTAL EXPENDITURE	- - - - -	-	-	£.	72,267,656	8	10
Advances by way of Loan:							
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9	- - - - -	400,000	-	-			
Public Works and Improvements, &c. (various Acts)	- - - - -	905,476	2	2			
					1,305,476	2	2
Redemption of Funded Debt:							
Sinking Fund, applied to Purchase of Stock	- - - - -	33,586	5	4			
Redemption of Unfunded Debt:	£. s. d.						
Exchequer Bills—Supply, paid off in new Bills	- - - - - 11,899,400 - -						
" " in Money and replaced by new Bills	- - - - - 1,000,000 - -						
" " in Money and not replaced	- - - - - 171,100 - -						
		13,070,500	-	-			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue	- - - - -	9,976,932	3	2			
Ways and Means Bills, per 24 & 25 Vict. c. 103, ditto	- - - - -	1,000,000	-	-			
TOTAL applied to the REDUCTION of DEBT	- - - - -				24,081,018	8	6
BALANCES in the Exchequer on 31st March 1862	- - { At the Bank of England - - 4,251,160 9 6 At the Bank of Ireland - - 1,037,515 4 -				5,288,675	13	6
					£.	102,942,826	13 -

into and Issues from the Exchequer, &c., in the Year ended 31st March 1863.

(25 & 26 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 25,021 l. 17 s. 8 d. Interest on Donations and Bequests (Sinking Fund)				-	-	-	23,617,460	8	11
Annuities for Lives and Terms of Years				-	-	-	1,910,363	11	-
Management of Funded Debt, payable to Bank of England, per 24 Vict. c. 3				-	-	200,068	15	7	
" Exchequer Bills " " " per 25 Vict. c. 3				-	-	1,193	-	2	
Interest of Exchequer Bonds, 1858, and subsequent years				-	-	123,750	-	-	201,259 15 9
" " Bills, per 24 Vict. c. 5				-	-	369,876	-	-	
" " " Deficiency Bills				-	-	2,040	12	6	
TOTAL INTEREST, &c. of PUBLIC DEBT				-	-	£.	26,224,750	8	2
CIVIL GOVERNMENT:									
Civil List, 1st Class, Her Majesty's Privy Purse				-	-	60,000	-	-	
" 2nd " Salaries, &c. of Her Majesty's Household				-	-	131,260	-	-	
" 3rd " Expenses of Her Majesty's Household				-	-	172,500	-	-	
" 4th " Royal Bounty, Alms, and Special Services				-	-	13,200	-	-	
" 5th " Pensions				-	-	20,327	18	8	
" 6th " Unappropriated Moneys				-	-	8,040	-	-	
Annuities and Pensions granted by Parliament:				£.	s.	d.	405,327	18	8
To the Royal Family, including 50,000 l. to the King of the Belgians				85,082	8	4			
Other Annuities and Pensions				-	-	189,027	16	10	
Salaries and Allowances				-	-	-	274,110	5	2
Courts of Justice				-	-	-	156,405	11	-
Diplomatic Salaries and Pensions				-	-	-	60,254	-	6
Miscellaneous Payments out of the Consolidated Fund:				-	-	-	171,409	-	-
Interest, &c. on Russian-Dutch Loan				-	-	78,740	19	7	
" Greek Loan				-	-	47,376	5	1	
Other charges (for Expenses of Fortifications, see below)				-	-	60,377	4	6	
Miscellaneous Civil Services out of Supply Grants:				-	-	-	186,494	9	2
Class 1. Public Works and Buildings				-	-	873,878	-	-	1,884,001 4 6
" 2. Salaries and Expenses of Public Departments				-	-	1,475,049	-	-	
" 3. Law and Justice				-	-	2,840,962	-	-	
" 4. Education, Science, and Art				-	-	1,396,479	-	-	
" 5. Colonial, Consular, and other Foreign Services				-	-	903,027	17	2	
" 6. Superannuations and Charities, &c.				-	-	331,889	-	-	
" 7. Miscellaneous, Special, and Temporary				-	-	255,639	-	-	
Charges of Collection and Management of Revenue				-	-	4,553,461	4	-	8,076,923 17 2
Post Office Packet Service				-	-	920,587	-	-	
TOTAL CIVIL GOVERNMENT				-	-	-	5,474,048	4	-
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 1,050,000 l. for Fortifications				-	-	-	15,494,973	5	8
NAVY SERVICES, including Transport, but exclusive of Packet Service				-	-	-	17,314,789	10	0
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	11,370,588	-	-
TOTAL EXPENDITURE				-	-	£.	28,685,377	10	9
Advances by way of Loan:				-	-	-	70,345,101	4	7
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9				-	-	350,000	-	-	
Public Works and Improvements, &c. (various Acts)				-	-	402,180	18	11	
Redemption of Funded Debt:				-	-	-	752,180	18	11
Sinking Fund, applied to Purchase of Stock				-	-	32,929	13	9	
Redemption of Unfunded Debt:				-	-	-			
Exchequer Bonds (Series E.) paid off 8th May 1862, and reissued per contra				-	-	1,000,000	-	-	
Exchequer Bills, per 24 Vict. c. 5. paid off in Money				-	-	22,500	-	-	
" " Deficiency Bills, per 57 Geo. 3, c. 48, paid out of Revenue				-	-	9,073,018	9	6	
TOTAL applied to the REDUCTION of DEBT				-	-	-	10,128,448	3	3
BALANCES in the Exchequer on 31st March 1863				-	-	6,326,409	12	-	
At the Bank of England				-	-	937,429	7	6	
At the Bank of Ireland				-	-	-	7,263,898	19	6
				-	-	£.	88,489,569	6	3

into and Issues from the Exchequer, &c., in the Year ended 31st March 1864.

(26 & 27 Vict.

			£.	s.	d.	£.	s.	d.
PAYMENTS FOR INTEREST AND MANAGEMENT OF THE PUBLIC DEBT:								
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 25,869 <i>l.</i>								
15 <i>s.</i> 5 <i>d.</i> Interest on Donations and Bequests	-	-	-	-	-	23,584,247	15	3
Annuities for Lives and Terms of Years	-	-	-	-	-	1,991,846	4	9
Management of Funded Debt, payable to the Bank of England, per 24 Vict. c. 3	-	-	200,211	13	1			
„ Exchequer Bills, per 25 Vict. c. 3	-	-	1,290	3	4			
Interest of Exchequer Bonds	-	-	108,750	-	-	201,501	16	5
„ „ Bills, per 24 Vict. c. 5	-	-	318,538	5	7			
„ „ „ Deficiency Bills	-	-	-	-	-	427,288	5	7
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	£.	26,204,884	2	-
CIVIL GOVERNMENT:								
Civil List, 1st Class. Her Majesty's Privy Purse	-	-	60,000	-	-			
„ 2nd „ Salaries, &c. of Her Majesty's Household	-	-	181,260	-	-			
„ 3rd „ Expenses of Her Majesty's Household	-	-	172,500	-	-			
„ 4th „ Royal Bounty, Alms, and Special Services	-	-	13,200	-	-			
„ 5th „ Pensions	-	-	20,843	13	6			
„ 6th „ Unappropriated Moneys	-	-	8,040	-	-			
Annuities and Pensions granted by Parliament:								
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians	£.	s.	405,843	13	6			
Other Annuities and Pensions	-	-	182,816	16	11			
			312,066	16	11			
Salaries and Allowances	-	-	185,718	18	9			
Courts of Justice	-	-	685,334	3	3			
Diplomatic Salaries and Pensions	-	-	169,777	2	1			
Miscellaneous Payments out of the Consolidated Fund:								
Interest, &c., Russian-Dutch Loan	-	-	77,069	8	-			
„ „ Greek Loan	-	-	47,183	15	4			
Other charges (for Expenses of Fortifications, <i>see</i> below)	-	-	89,187	9	-			
			213,440	12	4			
			1,972,181	6	10			
Miscellaneous Civil Services out of Supply Grants:								
Class 1. Public Works and Buildings	-	-	925,919	8	11			
„ 2. Salaries and Expenses of Public Departments	-	-	1,510,703	4	10			
„ 3. Law and Justice	-	-	2,818,268	16	2			
„ 4. Education, Science, and Art	-	-	1,290,729	-	-			
„ 5. Colonial, Consular, and other Foreign Services	-	-	588,766	2	10			
„ 6. Superannuations and Charities	-	-	332,739	-	-			
„ 7. Miscellaneous and Temporary	-	-	235,501	18	11			
			7,702,627	11	8			
Charges of Collection and Management of Revenue	-	-	4,527,432	13	10			
Post Office Packet Service	-	-	922,082	7	9			
Scheldt Toll Redemption	-	-	174,598	16	1			
			5,624,113	17	8			
TOTAL CIVIL GOVERNMENT	-	-	-	-	-	15,298,922	16	2
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 800,000 <i>l.</i> for Fortifications								
	-	-	15,438,051	6	9			
NAVY SERVICES (including Transport Service)	-	-	10,821,596	3	1			
KERTCH and YENIKALE Prize Money	-	-	85,925	-	-			
TOTAL MILITARY and NAVAL EXPENDITURE	-	-	-	-	-	26,345,572	9	10
TOTAL EXPENDITURE	-	-	-	-	£.	67,849,379	8	-
Advances by way of Loan:								
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9	-	-	300,000	-	-			
Public Works and Improvements, &c. (various Acts), including 400,000 <i>l.</i> for Manufacturing Districts, Lancashire	-	-	814,139	16	2			
						1,114,139	16	2
Redemption of Funded Debt:								
Sinking Fund, applied to Purchase of Stock	-	-	34,068	9	7			
Redemption of Unfunded Debt:								
Exchequer Bonds, Series F., paid off 8th May 1863	-	-	1,000,000	-	-			
Exchequer Bills, per 24 Vict. c. 5, paid off in Money (including 249,800 <i>l.</i> paid in for Revenue)	-	-	1,994,100	-	-			
out of Sinking Fund (including Interest, 3,519 <i>l.</i> 19 <i>s.</i> 11 <i>d.</i>)	-	-	365,519	19	11			
			2,359,619	19	11			
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue	-	-	3,752,473	3	4			
„ „ „ out of Sinking Fund,	-	-	496,286	-	4			
			4,248,759	3	8			
TOTAL applied to the REDUCTION of DEBT	-	-	-	-	-	7,642,447	13	2
BALANCES in the Exchequer on 31st March 1864	-	-						
At the Bank of England	-	-	6,187,842	2	11			
At the Bank of Ireland	-	-	1,164,705	10	3			
			7,352,547	13	2			
			£.			83,958,514	10	6

into and Issues from the Exchequer, &c., in the Year ended 31st March 1865.

(27 & 28 Vict.)

		£.	s.	d.	£.	s.	d.
PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:							
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 26,730 <i>l.</i>							
15 <i>s.</i> 8 <i>d.</i> , Interest on Donations and Bequests (Sinking Fund)	-	-	-	-	23,408,714	4	-
Annuities for Lives and Terms of Years	-	-	-	-	2,340,522	1	10
Management of Funded Debt, payable to the Bank of England, per 24 Vict. c. 3	-	-	-	-	200,219	1	4
Exchequer Bills, per 25 Vict. c. 3	-	-	-	-	1,180	1	7
Expenses under Stock Certificate Act, 1863 (26 Vict. c. 28)	-	-	-	-	2,504	-	5
Interest of Exchequer Bonds	-	-	-	-	92,500	-	-
" " Bills, per 24 Vict. c. 5	-	-	-	-	316,852	-	3
" " Deficiency Bills	-	-	-	-	-	-	-
					203,903	3	4
					409,352	-	3
TOTAL INTEREST, &c. of PUBLIC DEBT	-	-	-	-	26,362,491	9	5
CIVIL GOVERNMENT:							
Civil List, 1st. Class. Her Majesty's Privy Purse	-	-	-	-	60,000	-	-
" 2nd " Salaries and Retired Allowances of Her Majesty's Household	-	-	-	-	131,260	-	-
" 3rd " Expenses of Her Majesty's Household	-	-	-	-	172,500	-	-
" 4th " Royal Bounty, Alms, and Special Services	-	-	-	-	13,200	-	-
" 5th " Pensions	-	-	-	-	21,313	-	5
" 6th " Unappropriated Moneys	-	-	-	-	8,040	-	-
					406,313	-	5
Annuities and Pensions granted by Parliament:		£.	s.	d.			
To the Royal Family, including 50,000 <i>l.</i> to the King of the Belgians	138,000	-	-	-			
Other Annuities and Pensions	175,749	16	10	-	313,749	16	10
					157,016	10	11
Salaries and Allowances	-	-	-	-	671,978	-	6
Courts of Justice	-	-	-	-	171,828	11	9
Diplomatic Salaries and Pensions	-	-	-	-			
Miscellaneous Payments out of the Consolidated Fund:							
Interest, &c., Russian-Dutch Loan	-	-	-	-	76,527	4	-
" Greek Loan	-	-	-	-	47,352	19	8
Other Charges (for Expenses of Fortifications, <i>see below</i>)	-	-	-	-	57,646	15	-
					181,526	18	8
					1,902,412	19	1
Miscellaneous Civil Services out of Supply Grants:							
Class 1. Public Works and Buildings	-	-	-	-	631,906	5	1
" 2. Salaries and Expenses of Public Departments	-	-	-	-	1,556,526	15	5
" 3. Law and Justice	-	-	-	-	2,718,118	-	-
" 4. Education, Science, and Art	-	-	-	-	1,222,744	-	-
" 5. Colonial, Consular, and other Foreign Services	-	-	-	-	549,412	13	9
" 6. Superannuations and Charities	-	-	-	-	359,479	-	-
" 7. Miscellaneous and Temporary	-	-	-	-	219,540	-	-
					7,257,726	14	3
Charges of Collection and Management of Revenue	-	-	-	-	4,606,471	8	1
Post Office Packet Service	-	-	-	-	870,672	18	2
Scheldt Toll Redemption (Second Moiety)	-	-	-	-	174,598	16	1
					5,651,743	2	4
TOTAL CIVIL GOVERNMENT	-	-	-	-	14,811,882	15	8
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 620,000 <i>l.</i> for Fortifications	-	-	-	-	15,002,672	3	8
NAVY SERVICES, including Transport Service	-	-	-	-	10,898,253	7	9
TOTAL MILITARY and NAVAL EXPENDITURE	-	-	-	-	25,900,925	11	5
TOTAL EXPENDITURE	-	-	-	-	67,075,299	16	6
Advances by way of Loan:							
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9	-	-	-	-	650,000	-	-
Public Works and Improvements, &c. (various Acts), including 500,000 <i>l.</i> for Manufacturing Districts	-	-	-	-	1,359,365	1	3
					2,009,365	1	3
Redemption of Funded Debt:							
Sinking Fund, applied to Purchase of Stock	-	-	-	-	857,205	15	10
Redemption of Unfunded Debt:		£.	s.	d.			
Exchequer Bonds, Series G, paid off 8th November 1864 (<i>see reissue per contra</i>)	-	1,000,000	-	-	1,600,000	-	-
" " H, paid off 18th March 1865, and reissued per contra	-	600,000	-	-			
Exchequer Bills, per 24 Vict. c. 5, paid off in Money (including 839,700 <i>l.</i> paid in for Revenue)	-	1,620,700	-	-			
" " out of Sinking Fund (including Interest, 5,891 <i>l.</i> 8 <i>s.</i> 3 <i>d.</i>)	-	479,332	13	3	2,100,032	13	3
" Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue	-	5,120,861	2	11	6,321,501	1	6
" " out of Sinking Fund	-	1,200,639	18	7			
TOTAL applied to the REDUCTION of DEBT	-	-	-	-	10,878,739	10	7
BALANCES in the Exchequer on 31st March 1865	-	-	-	-	6,508,689	5	2
{ At the Bank of England	-	-	-	-	1,182,232	17	8
{ At the Bank of Ireland	-	-	-	-			
					7,690,922	2	10
					£.	87,654,326	11 2

into and Issues from the Exchequer, &c., in the Year ended 31st March 1866.

(28 & 29 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :				£.	s.	d.	£.	s.	d.
Interest of Funded Debt, including Exchequer Bonds of 1853, and deducting 27,650 l. 9 s. 11 d. Interest on Donations and Bequests				-	-	-	23,338,353	19	1
Annuities for Lives and Terms of Years				-	-	-	2,361,894	4	9
Management of Funded Debt, payable to Bank of England, per 24 Vict. c. 3				-	-	196,451	3	1	
" Exchequer Bills, " " " per 25 Vict. c. 3				-	-	881	19	2	
Interest of Exchequer Bonds -				-	-	64,750	-	-	
" " Bills, per 24 Vict. c. 5 -				-	-	264,049	18	3	
" " Deficiency Bills -				-	-	-	-	-	
TOTAL INTEREST, &c. of PUBLIC DEBT -				-	-	-	328,799	18	3
				-	-	-	26,226,381	4	4
CIVIL GOVERNMENT :									
Civil List, 1st Class. Her Majesty's Privy Purse				-	-	60,000	-	-	
" 2nd " Salaries, &c. of Her Majesty's Household				-	-	131,260	-	-	
" 3rd " Expenses of Her Majesty's Household				-	-	172,500	-	-	
" 4th " Royal Bounty, Alms, and Special Services				-	-	13,200	-	-	
" 5th " Pensions				-	-	21,498	5	1	
" 6th " Unappropriated Moneys.				-	-	8,040	-	-	
				-	-	406,498	5	1	
Annuities and Pensions granted by Parliament :				£.	s.	d.			
To the Royal Family, including 37,000 l. to the King of the Belgians				115,500	-	-			
Other Annuities and Pensions				180,821	12	8			
				-	-	296,321	12	8	
Salaries and Allowances				-	-	156,830	13	-	
Diplomatic Salaries and Pensions				-	-	172,441	-	-	
Courts of Justice				-	-	669,072	5	10	
Miscellaneous Payments out of the Consolidated Fund :				-	-	-	-	-	
Interest, &c., Russian-Dutch Loan				-	-	74,586	5	3	
" Greek Loan				-	-	47,324	9	2	
Other Charges (for Expenses of Fortifications, see below)				-	-	60,600	11	3	
				-	-	182,511	5	8	
Miscellaneous Civil Services out of Supply Grants :				-	-	1,883,675	2	3	
Class 1. Public Buildings				-	-	651,585	3	5	
" 2. Salaries and Expenses of Public Departments				-	-	1,540,817	3	5	
" 3. Law and Justice				-	-	2,994,619	-	-	
" 4. Education, Science, and Art				-	-	1,279,255	16	4	
" 5. Colonial, Consular, and other Foreign Services				-	-	544,638	17	2	
" 6. Superannuations and Charities				-	-	353,648	-	-	
" 7. Miscellaneous and Temporary				-	-	156,422	-	-	
				-	-	7,520,986	-	4	
Charges of Collection and Management of Revenue				-	-	4,601,936	18	4	
Post Office Packet Service				-	-	845,403	13	-	
				-	-	5,447,340	11	4	
TOTAL CIVIL GOVERNMENT				-	-	-	14,852,001	13	11
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 560,000 l. for Fortifications				-	-	14,364,449	10	1	
NAVY SERVICES, including Transport Service				-	-	10,259,788	1	4	
New Zealand War, Supplemental Vote of 1865-66				-	-	764,329	-	-	
TOTAL MILITARY and NAVAL EXPENDITURE				-	-	-	25,389,067	-	5
TOTAL EXPENDITURE				-	-	-	66,467,449	18	8
Advances by way of Loan :									
For Purchase of Bullion for Coinage, per 7 Will. 4. c. 9				-	-	400,000	-	-	
Public Works and Improvements, &c. (various Acts), including 500,000 l. for Manufacturing Districts, Lancashire				-	-	1,234,805	16	7	
New Courts of Justice, per 28 & 29 Vict. c. 123				-	-	40,000	-	-	
				-	-	-	1,674,805	16	7
Redemption of Funded Debt :				-	-	-	-	-	
Sinking Fund, applied to Purchase of Stock				-	-	1,254,816	6	11	
Redemption of Unfunded Debt :				-	-	-	-	-	
Exchequer Bonds, Series I., paid off 5 June 1865, and reissued per contra				-	-	1,000,000	-	-	
Exchequer Bills, per 24 Vict. c. 5, paid off in Money (including 783,200 l. paid in for Revenue)				£.	s.	d.	-	-	
" " " out of Sinking Fund (including Interest, 7,080 l. 15 s. 1 d.)				-	-	1,678,200	-	-	
				-	-	883,680	15	1	
				-	-	2,561,880	15	1	
" Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue				-	-	6,641,701	8	11	
" " " out of Sinking Fund				-	-	518,714	11	-	
				-	-	7,160,415	19	11	
TOTAL applied to the REDUCTION of DEBT				-	-	-	11,977,113	1	11
BALANCES in the Exchequer on 31st March 1866				{ At the Bank of England	-	-	4,728,990	10	4
				{ At the Bank of Ireland	-	-	1,122,323	16	11
				-	-	-	5,851,314	7	3
				-	-	£.	85,970,683	4	5

into and Issues from the Exchequer, &c., in the Year ended 31st March 1867.

(29 & 30 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT :						£.	s.	d.	£.	s.	d.
Interest of Funded Debt, including Exchequer Bonds of 1853						-	-	-	23,201,394	3	2
Annuities for Lives and Terms of Years						-	-	-	2,378,164	2	3
Management of Funded Debt, &c., payable to the Bank of England, per 24 Vict. c. 3						-	-	-	196,248	3	3
" Exchequer Bills, per 25 Vict. c. 3						-	-	-	765	5	2
" Funded Debt, &c., payable to the Bank of Ireland						-	-	-	11,176	8	3
									208,189	16	8
Interest of Exchequer Bonds						-	-	-	87,250	-	-
" " Bills, per 24 Vict. c. 5						-	-	-	199,274	19	1
" " Deficiency Bills						-	-	-	597	18	4
									287,122	17	5
TOTAL INTEREST, &c., of PUBLIC DEBT						-	-	-	26,074,870	19	6
CIVIL GOVERNMENT, &c.:											
Civil List, 1st Class. Her Majesty's Privy Purse						-	-	-	60,000	-	-
" 2nd " Salaries, &c., of Her Majesty's Household						-	-	-	131,260	-	-
" 3rd " Expenses of Her Majesty's Household						-	-	-	172,500	-	-
" 4th " Royal Bounty, Alms, and Special Services						-	-	-	13,200	-	-
" 5th " Pensions						-	-	-	22,052	10	-
" 6th " Unappropriated Moneys						-	-	-	8,040	-	-
									407,052	10	-
Annuities and Pensions granted by Parliament:						£.	s.	d.			
To the Royal Family						-	-	-	113,449	17	11
Other Annuities and Pensions						-	-	-	166,423	15	2
									279,873	13	1
Salaries and Allowances						-	-	-	152,417	8	2
Diplomatic Salaries and Pensions						-	-	-	178,205	17	6
Courts of Justice						-	-	-	678,568	10	9
Miscellaneous Payments out of the Consolidated Fund:											
Interest, &c., Russian-Dutch Loan						-	-	-	74,319	6	10
" Greek Loan						-	-	-	23,589	10	-
Other Charges (for Expenses of Fortifications, <i>see</i> below)						-	-	-	70,303	18	3
									168,212	15	1
Miscellaneous Civil Services out of Supply Grants:									1,864,330	14	7
Class 1. Public Works and Buildings						-	-	-	820,370	17	6
" 2. Salaries and Expenses of Public Departments						-	-	-	1,539,733	17	7
" 3. Law and Justice						-	-	-	2,872,270	12	-
" 4. Education, Science, and Art						-	-	-	1,419,870	6	7
" 5. Colonial, Consular, and other Foreign Services						-	-	-	537,429	11	2
" 6. Superannuations, Charities, &c.						-	-	-	328,156	-	-
" 7. Miscellaneous, Temporary and Special						-	-	-	324,863	4	3
									7,842,694	9	1
Charges of Collection and Management of Revenue						-	-	-	4,823,957	13	8
Post Office Packet Service						-	-	-	815,993	13	9
									5,639,951	7	5
TOTAL CIVIL GOVERNMENT						-	-	-	15,346,976	11	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 450,000 <i>l.</i> for Fortifications						-	-	-	15,125,540	9	2
NAVY SERVICES, including Transport Service						-	-	-	10,676,101	4	2
TOTAL MILITARY and NAVAL EXPENDITURE						-	-	-	25,801,641	13	4
TOTAL EXPENDITURE						-	-	-	67,223,489	3	11
Advances by way of Loan :											
For Purchase of Bullion for Coinage, per 7 Will 4, c. 9						-	-	-	460,000	-	-
Public Works and Improvements, &c. (various Acts), including 150,000 <i>l.</i> for Manufacturing Districts, Yorkshire						-	-	-	1,601,045	15	4
New Courts of Justice						-	-	-	438,000	-	-
									2,499,045	15	4
Redemption of Funded Debt: Sinking Fund, applied to Purchase of Stock						-	-	-	579,590	13	11
Redemption of Unfunded Debt:						£.	s.	d.			
Exchequer Bills, per 24 Vict. c. 5, paid off in New Bills						-	-	-	4,737,300	-	-
" " in Money (including 126,200 <i>l.</i>						-	-	-	919,500	-	-
" " paid in for Revenue)						-	-	-			
" " out of Sinking Fund (including 1,143 <i>l.</i> 15 <i>s.</i> 7 <i>d.</i> accrued Interest)						-	-	-	178,043	15	7
									5,834,843	15	7
Deficiency Bills, per 57 Geo. 3, c. 48, out of Revenue						-	-	-	9,813,387	19	8
" " " out of Sinking Fund						-	-	-	808,900	-	-
									10,622,287	19	8
TOTAL applied to the REDUCTION of DEBT						-	-	-	17,036,722	9	2
BALANCES in the Exchequer on 31st March 1867						-	-	-	5,893,691	13	2
{ At the Bank of England						-	-	-	1,400,459	16	10
{ At the Bank of Ireland						-	-	-			
									7,294,151	10	-
									£.	94,053,408	18

into and Issues from the Exchequer, &c., in the Year ended 31st March 1868.

(30 & 31 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:				£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, including Exchequer Bonds of 1853	-	-	-	-	-	-	22,654,138	18	6	
Annuities for Lives and Terms of Years, including final payment, to 5th April 1867, of Naval and Military Pension Annuity to the Bank of England, per 4 Geo. 4, c. 22	-	-	-	-	-	-	3,447,270	-	2	
Management of Funded Debt, &c., payable to the Bank of England, per 24 Vict. c. 3	-	-	-	-	195,898	9 9				
„ Exchequer Bills, per 25 Vict. c. 3	-	-	-	-	800	3 9				
„ Funded Debt, &c., payable to the Bank of Ireland	-	-	-	-	11,179	10 -	207,878	3	6	
Interest of Exchequer Bills, per 29 Vict. c. 25	-	-	-	-	165,918	15 -				
„ Exchequer Bonds	-	-	-	-	37,250	- -				
„ Bank Advances for Deficiency of Consolidated Fund	-	-	-	-	2,387	10 -	255,556	5	-	
TOTAL INTEREST, &c., of PUBLIC DEBT							26,564,843	7	2	
CIVIL GOVERNMENT:										
Civil List, 1st Class. Her Majesty's Privy Purse	-	-	-	-	60,000	- -				
„ 2nd „ Salaries, &c. of Her Majesty's Household	-	-	-	-	131,260	- -				
„ 3rd „ Expenses of Her Majesty's Household	-	-	-	-	172,500	- -				
„ 4th „ Royal Bounty, Alms, and Special Service	-	-	-	-	13,200	- -				
„ 5th „ Pensions	-	-	-	-	20,721	5 -				
„ 6th „ Unappropriated Moneys	-	-	-	-	8,040	- -				
Annuities and Pensions Granted by Parliament:							405,721	5	-	
To the Royal Family	-	-	-	-	111,000	- -				
Other Annuities and Pensions	-	-	-	-	175,839	1 10				
							286,839	1	10	
Salaries and Allowances	-	-	-	-	-	- -	143,419	8	-	
Courts of Justice	-	-	-	-	-	- -	672,559	13	8	
Diplomatic Salaries and Pensions	-	-	-	-	-	- -	174,053	1	4	
Miscellaneous Payments out of the Consolidated Fund:										
Interest, &c., Russian-Dutch Loan	-	-	-	-	72,339	15 10				
„ Greek Loan	-	-	-	-	71,069	2 9				
Other Charges (for Expenses of Fortifications, see below)	-	-	-	-	67,896	15 -	211,305	13	7	
							1,893,898	3	5	
Miscellaneous Civil Services out of Supply Grants:										
Class 1. Public Works and Buildings	-	-	-	-	724,393	6 11				
„ 2. Salaries and Expenses of Public Departments	-	-	-	-	1,731,353	17 6				
„ 3. Law and Justice	-	-	-	-	3,201,154	- 8				
„ 4. Education, Science, and Art	-	-	-	-	1,595,447	8 11				
„ 5. Colonial, Consular, and other Foreign Services	-	-	-	-	544,724	5 5				
„ 6. Superannuations, Charities, &c.	-	-	-	-	400,201	- 10				
„ 7. Miscellaneous, Temporary and Special	-	-	-	-	294,067	11 4	8,491,341	11	7	
Charges of Collection and Management of Revenue							4,883,203	9	4	
Post Office Packet Service	-	-	-	-	808,517	13 8	5,691,721	3	-	
TOTAL CIVIL GOVERNMENT										
							16,076,960	18	-	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 530,000 <i>l.</i> for Fortifications										
							15,948,581	17	1	
Abyssinian Expedition							2,000,000	-	-	
NAVY SERVICES							11,168,949	-	9	
TOTAL MILITARY and NAVAL EXPENDITURE										
							29,117,530	17	10	
TOTAL EXPENDITURE										
							71,759,335	3	-	
Advances by way of Loan:										
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9	-	-	-	-	370,000	- -				
Public Works and Improvements, &c. (various Acts)	-	-	-	-	1,052,880	2 2				
New Courts of Justice	-	-	-	-	317,000	- -				
Greenwich Hospital	-	-	-	-	215,445	8 7	1,955,325	10	9	
Redemption of Funded Debt:										
Sinking Fund, applied to Purchase of Stock	-	-	-	-	895,672	14 7				
Redemption of Unfunded Debt:										
Exchequer Bonds—Series K, due 8 November 1867, paid off, and reissued per contra	-	-	-	-	700,000	- -				
„ „ M, due 27 March 1868, and reissued per contra	-	-	-	-	1,000,000	- -	1,700,000	-	-	
Exchequer Bills paid off in Money	-	-	-	-	-	- -	45,700	-	-	
Bank Advances for Quarterly Deficiency of Consolidated Fund, per 29 & 30 Vict. c. 39:										
Repaid out of Revenue	-	-	-	-	1,300,000	- -				
„ Sinking Fund	-	-	-	-	901,638	9 4	2,201,638	9	4	
TOTAL applied to the REDUCTION of DEBT							4,843,011	3	11	
BALANCES in the Exchequer on 31st March 1868 - { At the Bank of England							3,723,917	19	3	
{ At the Bank of Ireland							1,057,927	13	11	
							4,781,845	13	2	
							£.	83,339,517	10	10

into and Issues from the Exchequer, &c., in the Year ended 31 March 1869.

(31 & 32 Vict.)

PAYMENTS for INTEREST and MANAGEMENT of the PUBLIC DEBT:		£.	s.	d.	£.	s.	d.	
Interest of Funded Debt, including Exchequer Bonds of 1853 -	-	-	-	-	22,239,696	2	11	
Annuities for Lives and Terms of Years -	-	-	-	-	3,951,155	11	8	
Management of Funded Debt, &c., payable to the Bank of England, per 24 Vict. c. 3 -	-	195,674	2	10				
" Exchequer Bills, per 25 Vict. c. 3 -	-	721	4	2				
" Funded Debt, &c., payable to the Bank of Ireland -	-	11,096	9	10				
Interest of Exchequer Bills, per 29 Vict. c. 25 -	-	112,027	10	7	207,491	16	10	
" Exchequer Bonds -	-	91,250	-	-				
" Bank Advances for Deficiency of Consolidated Fund -	-	5,918	9	8				
" " Ways and Means -	-	3,879	9	-				
					213,075	9	3	
TOTAL INTEREST, &c., of PUBLIC DEBT -	-	-	-	-	26,611,419	-	8	
CIVIL GOVERNMENT:		£.	s.	d.				
Civil List, 1st Class. Her Majesty's Privy Purse -	-	60,000	-	-				
" 2nd " Salaries, &c., of Her Majesty's Household -	-	131,260	-	-				
" 3rd " Expenses of Her Majesty's Household -	-	172,500	-	-				
" 4th " Royal Bounty, Alms, and Special Service -	-	13,200	-	-				
" 5th " Pensions -	-	21,629	13	-				
" 6th " Unappropriated Moneys -	-	8,040	-	-				
					406,629	13	-	
Annuities and Pensions Granted by Parliament:								
To the Royal Family -	-	111,000	-	-				
Other Annuities and Pensions -	-	171,013	13	11				
					282,013	13	11	
Salaries and Allowances (including Payment for part of the year of certain Charges, estimated at 7,300 £. per annum, transferred from Gross Revenues of Crown Lands) -	-	140,461	6	10				
Courts of Justice -	-	714,452	4	10				
Diplomatic Salaries* and Pensions -	-	165,790	5	8				
Miscellaneous Payments out of the Consolidated Fund:								
Interest, &c., Russian-Dutch Loan -	-	71,037	16	2				
" Greek Loan -	-	47,310	9	4				
Other Charges (for Expenses of Fortifications, see below) -	-	59,590	15	-				
					177,939	-	6	
					1,887,286	4	9	
Miscellaneous Civil Services out of Supply Grants:								
Class 1. Public Works and Buildings -	-	953,982	2	5				
" 2. Salaries and Expenses of Public Departments -	-	1,587,320	11	8				
" 3. Law and Justice -	-	3,937,220	17	5				
" 4. Education, Science, and Art -	-	1,380,961	17	3				
" 5. Colonial, Consular, and other Foreign Services -	-	538,100	14	-				
" 6. Superannuations, Charities, &c. -	-	402,244	8	7				
" 7. Miscellaneous, Special and Temporary -	-	183,188	-	6				
					8,983,018	11	10	
Charges of Collection and Management of Revenue -	-	5,021,302	4	11				
Post Office Packet Service -	-	1,096,338	-	6				
					6,117,640	5	5	
TOTAL CIVIL GOVERNMENT -	-	-	-	-	16,987,945	2	-	
ARMY, MILITIA, COMMISSARIAT, and ORDNANCE SERVICES, including 525,000 £. for Fortifications -	-	15,525,000	-	-				
Abyssinian Expedition -	-	5,000,000	-	-				
NAVY SERVICES -	-	11,366,545	5	6				
TOTAL MILITARY and NAVAL EXPENDITURE -	-	-	-	-	31,891,545	5	6	
TOTAL EXPENDITURE -	-	-	-	-	75,490,909	8	2	
Advances by way of Loan:								
For Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 -	-	120,000	-	-				
" Public Works and Improvements, &c. (various Acts) -	-	1,134,714	5	-				
" New Courts of Justice -	-	91,000	-	-				
" Greenwich Hospital -	-	122,284	3	7				
					1,467,998	8	7	
Redemption of Funded Debt:								
Sinking Fund, applied to Purchase of Stock -	-	6,907	4	7				
Redemption of Unfunded Debt:		£.	s.	d.				
Exchequer Bonds—Series L, dated 18 March 1865, paid off, and reissued per contra -	-	600,000	-	-				
" Bills, per 24 Vict. c. 5, paid off in Money (Principal of Bills paid in for Revenue) -	-	15,000	-	-				
Bank Advances for Quarterly Deficiency of Consolidated Fund, per 29 & 30 Vict. c. 39: Repaid out of Revenue -	-	3,800,000	-	-				
" in aid of Ways and Means, ditto -	-	1,000,000	-	-				
					5,415,000	-	-	
TOTAL applied to the REDUCTION of DEBT -	-	-	-	-	5,421,907	4	7	
BALANCES in the Exchequer on 31st March 1869 -	{ At the Bank of England	3,775,717	3	4				
	{ At the Bank of Ireland	831,541	7	11				
					4,707,258	11	3	
					£.	87,088,073	12	7

* The Charge for Diplomatic Salaries was transferred to Supply Grants from 31 March 1869.

**II.—DETAILS of “ MISCELLANEOUS ” RECEIPTS of GROSS INCOME, in each Financial Year,
from 31 March 1856 to 31 March 1869.**

		Year to 31 March					
		1857.		1858.		1859.	
		£.	s. d.	£.	s. d.	£.	s. d.
Miscellaneous Gross Income :							
Small Branches of Hereditary Revenue	- - - - -	13,760	14 7	43,522	4 -	4,480	4 11
Fees, &c. of Public Offices	- - - - -	105,089	15 7	128,503	18 -	111,031	19 11
From Bank of England, Share of Profits of Issue	- - - - -	182,019	10 -	188,078	- -	192,571	3 -
Income of London, Edinburgh, and Dublin Gazettes	- - - - -	27,080	6 9	19,997	16 6	21,260	10 -
Superannuation Abatements	- - - - -	29,102	18 5	39,369	15 10	7,513	9 11
Contributions towards Salaries of Official Referees	- - - - -	90	- -	-	-	-	-
„ to Pensions of Merchant Seamen	- - - - -	4,605	19 3	8,478	15 1	-	-
Conscience Money	- - - - -	5,982	13 -	8,322	15 2	3,015	9 -
Receipts through National Debt Commissioners	- - - - -	9	5 -	2,040	- -	-	-
Other Casual Receipts	- - - - -	74	11 7	85	12 5	-	-
MISCELLANEOUS REVENUE RECEIPTS	- - - £.	367,815	14 2	438,398	17 -	339,872	16 9
Other Miscellaneous Income, of the Nature of Repayments :							
Trustees of the King of the Belgians	- - - - -	34,000	- -	35,500	- -	37,500	- -
Old Stores and Extra Receipts, Naval and Military Departments	- - - - -	626,423	8 8	1,040,330	11 11	1,193,510	17 6
Extra Receipts, Civil Departments	- - - - -	64,592	16 9	114,956	18 -	130,703	12 1
Interest, &c. of Exchequer Bills and Bonds Sold for the Public	- - - - -	2,976	16 4	5,248	15 -	12,206	1 -
From Revenues of India, for Retired Pay, Pensions, &c.	- - - - -	60,000	- -	60,000	- -	60,000	- -
„ „ for Mail Service to the East	- - - - -	7,176	2 7	-	-	35,917	- 8
Bonds and Debts recovered	- - - - -	400	- -	-	-	100	- -
Savings of Grants of Parliament, Over Issues, &c., repaid	- - - - -	37,385	3 5	20,574	6 4	353,343	6 4
Unclaimed Dividends received	- - - - -	-	-	-	-	108,666	17 9
TOTAL other MISCELLANEOUS INCOME	- - - £.	832,954	7 9	1,276,610	11 3	1,931,967	15 4
TOTAL MISCELLANEOUS RECEIPTS	- - - £.	1,200,770	1 11	1,715,009	8 3	2,271,840	12 1

		Year ending 31 March					
		1860.		1861.		1862.	
		£.	s. d.	£.	s. d.	£.	s. d.
Miscellaneous Gross Income :							
Small Branches of Hereditary Revenue	- - - - -	4,743	19 4	16,420	15 4	33,580	1 9
Fees, &c. of Public Offices	- - - - -	117,944	4 7	138,918	17 10	295,520	1 7
From Bank of England, Share of Profits of Issue	- - - - -	188,078	- -	188,078	- -	188,078	- -
Income of London, Edinburgh, and Dublin Gazettes	- - - - -	20,430	5 4	22,280	3 4	24,478	19 2
Superannuation Abatements	- - - - -	1,669	11 11	9	13 10	8	5 -
Contributions to Pensions of Merchant Seamen	- - - - -	14,658	3 5	10,602	1 3	15,203	14 4
Conscience Money	- - - - -	16,488	4 8	10,218	14 9	7,573	- -
Receipts through National Debt Commissioners	- - - - -	-	-	314	16 1	2,500	- -
Other Casual Receipts	- - - - -	65	16 10	935	4 -	3,486	10 4
MISCELLANEOUS REVENUE RECEIPTS	- - - £.	364,078	6 1	387,778	6 5	570,428	12 2
Other Miscellaneous Income, of the Nature of Repayments :							
Trustees of the King of the Belgians	- - - - -	38,000	- -	37,000	- -	36,000	- -
Old Stores and Extra Receipts, Naval and Military Departments	- - - - -	929,828	13 1	631,861	11 3	554,998	7 1
Extra Receipts, Civil Departments	- - - - -	181,967	15 -	133,118	19 8	157,615	7 7
From Revenues of India, for Retired Pay, Pensions, &c.	- - - - -	60,000	- -	60,000	- -	230,000	- -
„ „ for Consular Establishments	- - - - -	45,895	12 6	22,829	9 11	-	-
„ „ for Mail Service to the East	- - - - -	15,701	9 -	22,229	4 5	42,804	17 6
Bonds and Debts recovered	- - - - -	50	- -	50	- -	1,495	19 4
Savings of Grants of Parliament, Over Issues, &c., repaid	- - - - -	25,086	5 5	22,643	12 7	36,275	5 2
Debt due by the Spanish Government (on account of 496,385 £)	- - - - -	256,385	- -	240,000	- -	-	-
Surplus Balance of Treasury Chest	- - - - -	-	-	-	-	30,701	3 3
On account of Greek Loan	- - - - -	-	-	-	-	11,792	2 10
China Indemnity	- - - - -	-	-	-	-	266,000	- -
TOTAL other MISCELLANEOUS INCOME	- - - £.	1,552,914	15 -	1,169,732	17 10	1,367,683	2 9
TOTAL MISCELLANEOUS RECEIPTS	- - - £.	1,916,993	1 1	1,557,511	4 3	1,938,111	14 11

I.—DETAILS of "Miscellaneous" Receipts of Gross Income, in each Financial Year, from 1856 to 1869—*continued*.

	Year to 31 March					
	1863.		1864.		1865.	
	£.	s. d.	£.	s. d.	£.	s. d.
Miscellaneous Gross Income :						
Small Branches of Hereditary Revenue - - - - -	3,955	13 10	126,631	10 -	92,027	6 4
Fees, &c. of Public Offices - - - - -	188,710	9 5	171,665	12 7	209,499	9 4
From Bank of England, Share of Profits of Issue - - - - -	130,703	- -	131,578	- -	131,578	- -
Income of London, Edinburgh, and Dublin Gazettes - - - - -	24,033	2 3	24,175	5 4	25,879	4 1
Contributions towards Pensions of Merchant Seamen - - - - -	13,016	4 -	10,687	5 8	9,853	1 3
Conscience Money - - - - -	10,422	3 1	7,400	14 8	7,184	8 3
Receipts through National Debt Commissioners - - - - -	1,001	1 6	101	13 11	350	- -
Other Casual Receipts - - - - -	4,113	18 11	5,984	10 -	5,225	11 -
MISCELLANEOUS REVENUE RECEIPTS - - - £.	375,955	13 -	478,221	12 2	481,597	- 3
Other Miscellaneous Income, of the Nature of Repayments :						
Trustees of the King of the Belgians - - - - -	36,000	- -	36,000	- -	36,000	- -
Old Stores and Extra Receipts, Naval and Military Departments - - - - -	696,176	12 -	631,887	1 6	709,415	7 3
Extra Receipts, Civil Departments - - - - -	159,786	13 9	175,853	4 11	167,087	4 7
From Revenues of India, for Retired Pay, Pensions, &c. - - - - -	1,057,750	15 3	1,164,889	18 7	872,750	- -
" " for Consular Establishment - - - - -	27,367	8 8	- - -	- -	33,843	9 6
" " for Moiety Red Sea Telegraph Company's Annuity - - - - -	18,027	- -	18,027	- -	18,027	- -
Savings of Grants of Parliament, Over Issues, &c., repaid - - - - -	90,056	7 6	24,094	6 4	90,041	5 1
From Colonies, for Mail Service - - - - -	80,540	12 6	59,755	6 7	- - -	- -
From Profits of Malta and Alexandria Telegraphs - - - - -	565	13 11	12,586	19 4	9,658	2 5
China Indemnity - - - - -	212,335	- -	434,747	- -	472,634	- -
Proceeds of Public Property Sold - - - - -	- - -	- -	- - -	- -	92,212	14 1
Treasury Chest - - - - -	- - -	- -	- - -	- -	3,011	8 10
Unclaimed Dividends received - - - - -	- - -	- -	- - -	- -	7,508	19 5
TOTAL other MISCELLANEOUS INCOME - - - - £.	2,378,006	3 7	2,557,840	17 3	2,512,189	11 2
TOTAL MISCELLANEOUS RECEIPTS - - - - - £.	2,754,561	16 7	3,036,065	9 5	2,993,786	11 5

	Year to 31 March							
	1866.		1867.		1868.		1869.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Miscellaneous Gross Income :								
Small Branches of the Hereditary Revenue - - - - -	10,300	12 10	1,534	13 2	10,697	10 2	10,581	6 3
Fees, &c. of Public Offices - - - - -	250,452	10 2	205,762	11 2	271,479	11 10	663,797	5 2
From Bank of England, Share of Profits of Issue - - - - -	131,578	- -	132,498	10 11	138,578	- -	138,578	- -
Income of London, Edinburgh, and Dublin Gazettes - - - - -	26,962	11 3	26,988	13 1	28,682	16 10	28,340	9 7
Contributions towards Pensions of Merchant Seamen - - - - -	9,857	3 10	9,411	9 6	8,820	1 6	10,530	5 5
Conscience Money - - - - -	7,434	13 8	5,087	10 -	4,688	3 7	4,194	13 6
Receipts through National Debt Commissioners - - - - -	- - -	- -	- 6 6	- -	- - -	- -	- 10 -	- -
Other Casual Receipts - - - - -	736	15 1	1,382	18 8	19,510	17 3	1,117	10 9
MISCELLANEOUS REVENUE RECEIPTS - - - - £.	437,322	6 10	382,666	13 -	482,157	1 2	857,140	- 8
Other Miscellaneous Income, of the Nature of Repayments :								
Trustees of the King of the Belgians - - - - -	27,000	- -	859	9 9	- - -	- -	- - -	- -
Old Stores and Extra Receipts, Naval and Military Departments - - - - -	584,628	10 1	786,848	- 5	866,580	3 1	899,260	5 4
Extra Receipts, Civil Departments - - - - -	184,674	9 8	144,666	10 4	205,559	12 1	284,965	12 1
Interest, &c. of Exchequer Bills and Bonds Sold for the Public - - - - -	- - -	- -	12,722	9 5	- - -	- -	- - -	- -
From Revenues of India, for Retired Pay, Pensions, &c. - - - - -	1,121,824	17 3	810,000	- -	850,500	- -	837,000	- -
" " for Consular Establishments - - - - -	18,735	12 9	19,809	9 1	23,553	6 -	22,677	13 3
" " Moiety of Red Sea and India Telegraph Company's Annuity - - - - -	18,027	- -	18,027	- -	18,027	- -	18,027	- -
From Colonies, for Mail Service - - - - -	20,189	7 7	- - -	- -	11,804	9 3	233,300	- -
Savings on Grants of Parliament, Over Issues, &c., repaid - - - - -	31,078	11 8	33,910	19 6	33,349	9 -	154,567	15 5
China and Japan Indemnity - - - - -	422,712	- -	250,184	- -	68,531	10 9	- - -	- -
Treasury Chest - - - - -	4,162	7 6	5,509	11 9	2,738	11 6	375	- -
On account of Greek Loan - - - - -	7,937	1 2	7,937	1 3	7,937	1 3	7,937	1 3
Malta and Alexandria Telegraph - - - - -	- - -	- -	16,772	- -	- - -	- -	13,394	6 1
From Greenwich Hospital Funds - - - - -	- - -	- -	65,949	17 3	15,480	- -	15,390	- -
For Principal and Interest of New Zealand Bonds - - - - -	- - -	- -	517,705	- 6	- - -	- -	- - -	- -
Isle of Man - - - - -	- - -	- -	- - -	- -	- - -	- -	11,957	8 7
TOTAL other MISCELLANEOUS INCOME - - - - £.	2,440,969	17 8	2,690,901	9 3	2,104,061	2 11	2,498,852	2 -
TOTAL MISCELLANEOUS RECEIPTS - - - - - £.	2,878,292	4 6	3,073,508	2 3	2,586,218	4 1	3,355,992	2 8

III.—GENERAL ABSTRACT of the preceding ACCOUNTS of the GROSS PUBLIC INCOME

WAR or PEACE.	REIGN.	PERIOD.	Balances in the Exchequer at the beginning of the Year.	TOTAL GROSS INCOME.	Other Receipts.		TOTAL RECEIPTS, including Balances.	
					Repayments of Advances.	Money Raised by Creation of Debt.		
			£.	£.	£.	£.	£.	
War	-	41 & 42 Geo. 3	Year to 5 January 1802	8,958,438	39,086,074	89,679	60,977,647	109,111,838
War	-	42 & 43 " -	" " 1803	9,266,289	41,168,024	52,123	44,645,102	95,131,538
Peace	-							
Peace	-	43 & 44 " -	" " 1804	10,725,686	42,441,655	251,867	32,441,654	85,860,862
War	-							
"	-	44 & 45 " -	" " 1805	9,087,518	50,206,138	279,740	34,750,608	94,324,004
"	-	45 & 46 " -	" " 1806	10,478,540	55,031,403	311,324	53,008,651	118,829,918
"	-	46 & 47 " -	" " 1807	11,019,469	60,084,106	141,972	52,852,602	124,098,149
"	-	47 & 48 " -	" " 1808	11,120,369	64,843,042	112,108	50,396,654	126,472,173
"	-	48 & 49 " -	" " 1809	13,170,322	68,173,918	138,578	61,682,454	143,165,272
"	-	49 & 50 " -	" " 1810	15,049,662	69,169,788	84,951	60,382,346	144,686,747
"	-	50 & 51 " -	" " 1811	14,476,547	72,998,308	176,926	59,326,421	146,977,302
"	-	51 & 52 " -	" " 1812	12,697,135	71,039,934	117,464	68,604,377	152,458,910
"	-	52 & 53 " -	" " 1813	13,137,170	70,336,591	2,667,670	83,698,697	169,840,128
"	-	53 & 54 " -	" " 1814	14,189,270	74,686,242	694,074	107,451,379	197,020,965
"	-	54 & 55 " -	" " 1815	16,663,137	77,887,336	208,994	92,934,267	187,693,734
War	-	55 & 56 " -	" " 1816	15,504,201	79,101,126	196,552	97,932,505	192,734,384
Peace	-							
"	-	56 & 57 " -	" " 1817	15,757,400	69,265,851	199,392	60,935,085	146,157,728
"	-	57 & 58 " -	" " 1818	13,490,777	57,600,698	288,620	61,485,764	132,865,859
"	-	58 & 59 " -	" " 1819	10,269,432	59,509,469	245,977	79,203,736	149,228,614
"	-	59 & 60 " -	" " 1820	10,644,267	58,073,316	273,807	63,143,923	132,135,313
"	-	60 " -	" " 1821	13,399,812	59,892,314	352,026	83,822,731	157,466,883
"	-	1 Geo. 4						
"	-	2 " -	" " 1822	7,760,580	61,611,769	324,852	82,330,377	152,027,578
"	-	3 " -	" " 1823	6,416,353	59,870,330	2,397,226	86,473,356	155,157,265
"	-	4 " -	" " 1824	8,383,516	58,624,587	419,941	57,058,457	124,486,501
"	-	5 " -	" " 1825	9,828,760	59,763,050	486,692	47,929,686	118,008,188
"	-	6 " -	" " 1826	9,893,222	57,801,049	635,480	44,172,463	112,502,214
"	-	7 " -	" " 1827	5,694,166	55,308,305	638,240	60,092,927	121,733,638
"	-	8 " -	" " 1828	5,538,909	54,778,197	916,283	58,623,280	119,856,669
"	-	9 " -	" " 1829	4,584,583	56,604,577	899,445	58,590,210	120,678,815
"	-	10 " -	" " 1830	5,396,548	55,368,474	636,467	53,977,197	115,378,686
"	-	11 " -	" " 1831	5,255,354	54,518,098	550,861	52,256,505	112,580,818
"	-	1 Will. 4						
"	-	1 & 2 " -	" " 1832	6,094,071	50,626,723	476,708	49,127,102	106,324,604
"	-	2 & 3 " -	" " 1833	3,833,690	51,164,262	511,381	50,313,818	105,823,151
"	-	3 & 4 " -	" " 1834	4,688,648	50,263,471	543,756	49,696,353	105,192,228
"	-	4 & 5 " -	" " 1835	4,943,399	50,492,362	639,801	50,250,542	106,326,103
"	-	5 & 6 " -	" " 1836	4,867,995	50,066,912	631,483	66,821,947	122,388,337
"	-	6 & 7 " -	" " 1837	6,069,458	52,682,968	816,306	51,686,272	111,255,004

and EXPENDITURE of the UNITED KINGDOM, 1801 to 1869, inclusive.

Interest and Management of Public Debt.	Civil Government.	Army, Navy, and Ordnance, and War Expenditure.	TOTAL Expenditure.	Advances.	Applied to Reduction of Debt.	Balances in the Exchequer at the end of the Year.	PERIOD.	WAR or PEACE.
£.	£.	£.	£.	£.	£.	£.	Year to 5 Jan.	
9,851,552	7,948,617	37,651,596	65,451,765	229,313	34,164,471	9,266,289	1802	War.
20,407,873	9,072,087	25,290,914	54,770,874	98,547	29,536,431	10,725,686	1803	{ War. Peace.
20,692,136	7,448,969	24,856,865	52,997,970	82,712	23,692,662	9,087,518	1804	{ Peace. War.
20,678,563	7,819,726	34,312,157	62,810,446	23,705	21,013,111	10,476,742	1805	"
22,256,840	7,878,389	41,247,835	71,383,064	122,700	36,304,685	11,019,469	1806	"
23,242,655	7,499,024	42,126,259	72,867,038	84,289	40,025,553	11,120,369	1807	"
23,749,596	8,497,529	41,021,747	73,268,872	180,806	39,852,173	13,170,322	1808	"
23,078,931	8,226,990	46,710,210	78,016,131	220,437	49,879,042	15,049,662	1809	"
24,198,986	8,811,011	48,520,231	81,530,228	352,397	48,327,576	14,476,547	1810	"
24,430,221	8,977,437	48,208,187	81,615,846	1,246,479	51,417,842	12,697,135	1811	"
24,578,312	9,111,246	53,592,699	87,282,257	2,068,532	49,970,951	13,137,170	1812	"
26,413,570	9,555,940	58,834,552	94,804,062	2,697,750	58,149,046	14,189,270	1813	"
27,293,977	9,669,084	74,190,385	111,143,446	155,151	69,059,231	16,663,137	1814	"
30,004,659	10,439,282	72,473,101	112,917,042	258,524	59,013,967	15,504,201	1815	"
32,219,344	10,768,336	56,468,866	99,456,546	202,173	77,318,265	15,757,400	1816	{ War. Peace.
32,893,603	10,270,293	28,180,560	71,344,456	254,483	61,068,012	13,490,777	1817	"
31,457,814	9,566,231	17,702,297	58,726,342	536,495	63,333,590	10,269,432	1818	"
31,284,748	10,577,580	15,705,405	57,567,733	596,197	80,420,417	10,644,267	1819	"
31,062,603	9,780,301	16,678,158	57,521,062	661,508	60,552,931	13,399,812	1820	"
32,022,426	9,688,311	16,717,730	58,428,467	617,119	90,660,717	7,760,580	1821	"
31,901,579	9,896,612	16,629,730	58,427,921	779,007	86,404,297	6,016,353	1822	"
31,351,925	9,909,291	15,231,892	56,493,108	594,928	89,685,713	8,383,516	1823	"
30,030,998	9,919,550	14,352,640	54,303,188	654,000	59,700,553	9,828,760	1824	"
30,205,268	10,096,880	15,155,453	55,457,601	1,031,059	51,626,306	9,893,222	1825	"
29,238,042	9,857,921	15,002,303	54,098,266	1,480,092	51,229,690	5,694,166	1826	"
29,219,917	10,153,685	16,710,558	56,084,160	1,524,120	58,586,449	5,538,909	1827	"
29,443,461	10,290,859	16,208,552	55,942,872	1,304,093	58,025,121	4,584,583	1828	"
29,300,052	8,963,022	15,199,985	53,463,059	896,352	60,922,856	5,396,548	1829	"
29,146,212	9,380,965	15,182,387	53,709,564	669,128	55,744,640	5,255,354	1830	"
29,236,058	8,795,240	13,914,677	51,945,975	497,602	54,043,170	6,094,071	1831	"
28,331,316	8,761,836	14,379,096	51,472,248	609,356	50,409,310	3,833,690	1832	"
28,323,752	8,461,279	13,805,026	50,590,057	888,052	49,656,394	4,688,648	1833	"
28,510,708	7,998,437	12,265,103	48,786,048	1,204,988	50,257,793	4,943,399	1834	"
28,504,096	8,332,662	12,066,057	48,902,815	1,854,513	50,700,781	4,867,994	1835	"
28,619,279	8,173,454	11,657,487	65,171,566*	1,147,051	50,000,262	6,069,458	1836	"
29,441,191	8,323,965	12,112,969	53,988,924†	1,154,556	50,066,422	6,045,102	1837	"

* Including 16,721,346 l. for Slave Compensation.

† Including 4,110,799 l. for Slave Compensation.

III.—GENERAL ABSTRACT of the preceding Accounts of the Gross Public Income

W A R or P E A C E.	R E I G N.	P E R I O D.	Balances in the Exchequer at the beginning of the Year.	TOTAL GROSS INCOME.	Other Receipts.		TOTAL RECEIPTS, including Balances.
					Repayments of Advances.	Money Raised by Creation of Debt.	
			£.	£.	£.	£.	£.
Peace	{ 7 Will. 4 1 Vict. - - }	Year to 5 January 1838	6,045,102	50,419,134	850,166	48,360,598	105,675,000
"	- 1 & 2 Vict. -	" " 1839	4,127,973	51,810,006	949,530	49,656,289	106,043,798
"	- 2 & 3 " -	" " 1840	4,594,885	51,850,139	1,094,415	54,480,085	112,019,524
"	- 3 & 4 " -	" " 1841	3,707,426	51,684,766	956,836	47,497,904	103,846,932
"	- 4 & 5 " -	" " 1842	3,858,466	52,228,320	929,222	53,786,768	110,752,776
"	- 5 & 6 " -	" " 1843	3,653,811	51,122,413	1,054,560	46,955,534	102,786,318
"	- 6 & 7 " -	" " 1844	1,390,059	56,806,081	1,210,033	47,962,600	107,368,778
"	- 7 & 8 " -	" " 1845	4,716,019	58,302,812	1,295,983	84,118,292	98,433,106
"	- 8 & 9 " -	" " 1846	6,254,113	57,556,486	1,860,898	26,478,976	92,150,473
"	- 9 & 10 " -	" " 1847	8,452,090	58,294,188	1,423,054	22,969,219	91,138,551
"	- 10 & 11 " -	" " 1848	9,131,282	56,134,657	1,048,971	30,273,400	96,588,310
"	- 11 & 12 " -	" " 1849	8,457,691	58,159,408	719,180	23,839,497	91,175,766
"	- 12 & 13 " -	" " 1850	8,105,562	57,576,273	1,170,753	19,411,973	86,264,561
"	- 13 & 14 " -	" " 1851	9,748,540	57,519,970	1,189,359	17,828,042	86,285,911
"	- 14 & 15 " -	" " 1852	9,245,676	56,772,530	1,130,441	19,224,792	86,373,439
"	- 15 & 16 " -	" " 1853	8,381,637	57,726,990	1,497,638	21,021,415	88,627,680
"	- 16 & 17 " -	" " 1854	8,841,822	59,096,667	1,874,833	25,997,916	95,811,238
"	- { 16 & 17 " - }	Quarter to 5 April 1854	4,485,230	13,594,639	222,993	11,919,701	30,222,563
War	- 17 & 18 " -	Year to 31 March 1855	2,778,448	62,969,669	1,291,195	38,432,985	105,472,297
"	- 18 & 19 " -	" " 1856	3,949,774	70,344,141	1,245,249	58,257,370	133,796,534
Peace	- 19 & 20 " -	" " 1857	5,600,621	72,893,313	1,499,022	36,087,940	116,080,896
"	- 20 & 21 " -	" " 1858	8,668,371	68,001,654	1,677,094	23,131,082	101,478,201
"	- 21 & 22 " -	" " 1859	6,657,802	65,623,180	1,633,296	34,144,257	108,058,535
"	- 22 & 23 " -	" " 1860	7,789,083	71,205,077	1,822,396	22,520,843	103,337,399
"	- 23 & 24 " -	" " 1861	7,972,864	70,388,084	1,537,206	22,249,197	102,147,351
"	- 24 & 25 " -	" " 1862	6,672,132	69,865,057	1,559,306	24,846,332	102,942,827
"	- 25 & 26 " -	" " 1863	5,288,676	70,604,562	1,573,313	11,023,018	88,489,569
"	- 26 & 27 " -	" " 1864	7,263,839	70,209,066	1,416,851	5,068,759	83,958,515
"	- 27 & 28 " -	" " 1865	7,352,548	70,313,787	1,706,491	8,281,501	87,654,327
"	- 28 & 29 " -	" " 1866	7,690,922	67,812,292	1,857,053	8,610,416	85,970,683
"	- 29 & 30 " -	" " 1867	5,851,314	69,434,568	2,042,439	16,725,088	94,053,409
"	- 30 & 31 " -	" " 1868	7,294,152	69,600,218	2,063,509	4,381,639	83,339,518
"	- 31 & 32 " -	" " 1869	4,781,846	72,591,992	1,789,236	7,925,000	87,088,074

* Post Office Packet Service, transferred from Post Office to Navy in 1837-38.

† Including 145,888*l.* for Slave Compensation.

and Expenditure of the United Kingdom, 1801 to 1869, inclusive—*continued*.

Interest and Management of Public Debt.	Civil Government.	Army, Navy, and Ordnance, and War Expenditure.	TOTAL Expenditure.	Advances.	Applied to Reduction of Debt.	Balances in the Exchequer at the end of the Year.	PERIOD.	WAR or PEACE.
£.	£.	£.	£.	£.	£.	£.		
29,609,571	8,672,948*	12,716,897*	51,145,304†	940,221	49,461,502	4,127,973	Year to 5 Jan. 1838	Peace.
29,380,239	9,053,011	13,220,750	51,654,000	968,444	48,826,469	4,594,885	" " 1839	"
29,575,202	9,174,980	14,631,076	53,381,258	1,025,448	53,905,392	3,707,426	" " 1840	"
29,467,475	8,954,352	14,822,667	53,244,494	1,335,852	46,408,120	3,858,466	" " 1841	"
29,714,873	9,360,190	15,239,781	54,314,844	971,209	51,812,912	3,653,811	" " 1842	"
29,577,132	9,365,006	16,159,030	55,101,168	1,033,034	45,262,057	1,390,059	" " 1843	"
29,290,012	9,769,403	16,201,098	55,360,511	1,174,302	46,117,941	4,716,019	" " 1844	"
30,613,833	9,848,683	14,378,002	54,840,518	1,264,159	36,074,316	6,254,113	" " 1845	"
28,588,566	9,483,832	15,664,169	53,736,567	1,787,799	28,174,017	8,452,090	" " 1846	"
28,257,987	10,324,929	16,864,697	55,447,613	2,338,716	24,220,940	9,131,282	" " 1847	"
28,417,646	12,207,973	18,502,147	59,127,766	5,845,248	23,157,605	8,457,691	" " 1848	"
28,742,877	11,466,615	18,745,695	58,955,187	1,689,675	22,425,352	8,105,562	" " 1849	"
28,503,778	11,150,603	15,823,538	55,477,919	1,989,197	19,048,905	9,748,540	" " 1850	"
28,297,584	11,001,648	15,392,944	54,692,176	1,935,663	20,412,396	9,245,676	" " 1851	"
28,220,242	10,952,035	14,873,857	54,046,134	1,694,977	22,250,691	8,381,637	" " 1852	"
28,114,533	10,688,889	16,505,906	55,309,328	1,575,312	22,901,218	8,841,822	" " 1853	"
28,054,659	11,417,812	16,325,675	55,798,146	2,337,582	33,190,280	4,485,230	" " 1854	"
6,566,260	3,222,217	4,227,769	14,016,246	279,443	13,148,426	2,778,448	Quarter to 5 Apr. 1854	"
27,976,581	11,026,520	30,121,707	69,124,808	1,223,231	31,174,484	3,949,774	Year to 31 Mar. 1855	War.
28,191,977	13,212,723	51,661,188	93,065,888	2,243,928	32,886,097	5,600,621	" " 1856	"
28,785,808	13,091,138	34,270,256	76,147,202	2,202,817	29,002,506	8,608,371	" " 1857	Peace.
28,738,297	14,505,906	24,995,850	68,240,053	1,087,568	25,492,778	6,657,802	" " 1858	"
28,666,473	13,626,098	22,510,301	64,802,872	1,250,348	34,216,232	7,789,083	" " 1859	"
28,747,228	14,124,461	26,739,102	69,610,791	1,148,994	24,604,750	7,972,864	" " 1860	"
26,328,207	15,215,476†	31,395,564†	72,939,247	910,002	21,625,970	6,672,132	" " 1861	"
26,323,777	15,521,537	30,422,342	72,267,656	1,305,476	24,081,019	5,288,676	" " 1862	"
26,224,750	15,434,973	28,685,378	70,345,101	752,181	10,128,448	7,263,839	" " 1863	"
26,204,884	15,298,923	26,345,572	67,849,379	1,114,140	7,642,448	7,352,548	" " 1864	"
26,362,491	14,811,883	25,900,926	67,075,300	2,009,365	10,878,740	7,690,922	" " 1865	"
26,226,381	14,852,002	25,389,067	66,467,450	1,674,806	11,977,113	5,851,314	" " 1866	"
26,074,871	15,346,976	25,801,642	67,223,489	2,499,046	17,036,722	7,294,152	" " 1867	"
26,564,843	16,076,961	29,117,531	71,759,335	1,955,326	4,843,011	4,781,846	" " 1868	"
26,611,419	16,987,945	31,891,545	75,490,909	1,467,999	5,421,907	4,707,259	" " 1869	"

† Post Office Packet Service transferred from Navy to Post Office in 1860-61.

Appendix, No. 1.

GROSS REVENUE RECEIVED AND APPLIED IN PROGRESS TO THE EXCHEQUER.

ABSTRACT ACCOUNT of such Amounts of GROSS REVENUE received, as were applied, in progress to the Exchequer, to Payment of Costs of Collection and Management of Revenue, and to other Payments for National Objects, in each Financial Year from 5th January 1801 to 31st March 1857, when such Payments out of Gross Revenue ceased; including also in Costs of Collection and Management, and distinguishing, certain Sums issued from the Exchequer out of the Receipts from Land and Assessed Taxes to Receivers of those Duties, up to 1825, when such Issues ceased.

EXPLANATORY NOTES.

In order that the several sums in the following Abstract Accounts may be stated upon one uniform principle for the whole period, some alterations have been made in the respective amounts of Gross Revenue applied to Costs of Collection, and to other Payments for National Objects, as they appear under their respective heads in the Abstract Accounts of the Annual Finance Accounts, and in other Accounts from time to time presented to Parliament, particularly in the Parliamentary Return, No. 209, of 1843. The principal alterations are as follows:—

1. Customs.—In the earlier years Warehousing Charges, as well as certain payments on account of the Coast Guard, &c., have been transferred from the head of "Other Payments" to that of "Costs of Collection and Management," according to the practice of later years. The charges for building the New Custom House in London, and New Docks and Storehouses in Ireland, have, in like manner, been transferred to the head of "Costs of Collection and Management."

The sums advanced out of the Gross Revenues of Customs and Excise in Ireland, on account of Navy and Army Half-pay, Pensions, &c., which were included in the Irish Gross Expenditure from 1801 to 1817, and are classed under the head of "Other Payments out of Gross Revenue" in the Finance Accounts from 1817 to 1829, are transferred in the following Accounts to the head of "Advances by way of Loan." These sums, when repaid, appear in the Finance Accounts from 1801 to 1830, as part of the Miscellaneous Net Income of Ireland up to 1817, and thenceforward are included in the Miscellaneous Net Income of Great Britain, under the head of "Imprests and other Moneys Paid, &c.," but they are now included under the head of "Repayments of Advances." Since 1830, these advances have been more correctly classed in the Annual Finance Accounts under the head of "Balances of Gross Revenue in the hands of Collectors, &c.," to which heads they were transferred in pursuance of the recommendation of the Committee of Public Accounts in 1822. The amounts of these advances have consequently been altogether excluded from the Public Income and Expenditure Accounts since 1830; when repaid, the several sums are carried to the receipt side of the Accounts under their respective heads of Revenue.

2. Excise.—Certain sums for compensation to Tax Officers, Ireland, paid out of the Gross Revenues of Excise, have been transferred from "Other Payments" to "Costs of Collection," &c., in like manner as compensations to Coast Guard Officers, referred to in No. 1.

3. Stamps.—The Amounts paid out of the Gross Revenue of Stamps, for paper and parchment to stamp on, were included in the Costs of Collection of Revenue in Ireland from 1801 to 1812, and were excluded under the head of "Drawbacks and Allowances," both in Ireland subsequently to 1812, and in Great Britain from 1801 up to 1854, since which period they have been included in Costs of Collection. In the following Accounts these charges are included in the Costs of Collection for the whole period from 1801.

4. Post Office.—The charge of building the New Post Office, Dublin, has been transferred from the head of "Other Payments" to "Costs of Collection and Management," the charge of building the New Post Office, London, having been included under the latter head.

The annual payment from the British to the Irish Post Office of 4,000 *l.*, per 55 Geo. 3, c. 145, in lieu of the estimated profit on the Packet Establishment (increased in 1815 to 9,000 *l.*), and referred to in Note 2, p. 359 of Part I., is excluded from the head of "Other Payments," being included in the amount of Irish Post Office Receipt. These annual payments ceased on 5th July 1827. A similar course is pursued with the amounts of Irish Inland Postage received in Great Britain. Both these amounts are included under the head of "Other Payments" in the Accounts for the United Kingdom up to 1827.

5. Imprest Advances to Collectors.—These sums, which are included under the head of "Other Payments" in the Finance and other Accounts up to 1822, are excluded from the following Accounts. (See Note 4, p. 359, Part I.)

6. Crown Lands.—All payments out of Gross Revenue of Crown Lands, Woods and Forests, &c., in progress to the Exchequer, including costs of collection, are excluded from the following Accounts, for the reasons stated in Note 5, p. 359, Part I. The amounts of these payments are stated separately in Appendix 3.

Appendix, No. 1. - - - - -

ABSTRACT ACCOUNT of such Amounts of GROSS REVENUE received as were APPLIED *in progress to the* PAYMENTS FOR NATIONAL OBJECTS, in each Financial Year from 5th January 1801 to 31st March 1857, and distinguishing, certain Sums issued from the Exchequer out of the Receipts from Land and Assessed Taxes,

AMOUNTS OF GROSS REVENUE APPLIED.	Year ending 5 January			
	1802.	1803.	1804.	1805.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN:				
Customs - - - - -	2,245,017 14 2	1,598,295 13 5	887,398 12 10	1,002,221 19 6
Excise - - - - -	840,273 6 3	824,615 8 6	818,059 1 10	847,347 11 5
Land and Assessed Taxes, and Duties on Pensions, Offices, &c. - - - - -	289,607 6 -	359,282 13 2	421,480 7 8	588,035 19 3
Property and Income Tax - - - - -	152,835 14 11	94,479 1 6	10,225 3 -	97,131 9 5
IRELAND:				
Customs, Excise, and Land and Assessed Taxes, &c. - - - - -	377,114 8 3	425,597 13 6	456,110 5 -	439,974 18 9
UNITED KINGDOM:				
Stamps - - - - -	170,594 9 4	162,613 15 2	168,438 18 9	171,023 4 1
Post Office - - - - -	406,748 13 7	377,963 9 1	409,485 11 10	412,119 18 2
Miscellaneous:—Small Branches of Hereditary Revenue	3,067 8 -	3,214 15 4	3,147 8 -	3,126 6 11
TOTAL Gross Revenue applied to Payments when in progress to the Exchequer * - - - } £.	4,485,259 - 6	3,846,062 9 8	3,174,345 8 11	3,560,981 7 6
Add Amount of Taxes issued from the British Exchequer to Receivers of Taxes - - - - -	3,170 9 10	531 - -	- - - -	1,925 7 1
TOTAL - - - £.	4,488,429 10 4	3,846,593 9 8	3,174,345 8 11	3,562,906 14 7
* Including in Costs of Collection and Management:				
Customs:—Purchase of Legal Quays - - - - -	- - - -	- - - -	- - - -	76,689 12 6
Excise:—Inquiry into Distilleries - - - - -	- - - -	- - - -	- - - -	1,250 - -
Stamps:—Paper and Parchment for Stamps	23,209 7 2	17,581 8 10	23,511 1 2	22,765 3 -
£.	23,209 7 2	17,581 8 10	23,511 1 2	100,504 15 6

	Year ending 5 January			Year ending 5 January		
	1806.	1807.		1808.	1809.	1810.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN:			UNITED KINGDOM:			
Customs - - - - -	943,680 9 4	1,039,913 10 7	Customs - - - - -	1,618,352 6 1	1,770,163 2 8	1,976,725 6 9
Excise - - - - -	874,288 3 1	869,391 11 3	Excise (including Quit Rents and other Revenue of Crown Lands and Taxes in Ireland, under the management of the Excise) - - - - -	1,262,269 18 1	1,417,686 4 2	1,344,292 16 6
Land and Assessed Taxes, and Duties on Pensions, Offices, &c. - - - - -	572,111 3 -	457,828 15 5	Stamps - - - - -	188,009 6 6	257,282 11 1	261,521 10 11
Property and Income Tax - - - - -	119,869 3 8	162,489 2 5	Land and Assessed Taxes and Duties on Pensions, Offices, &c. (Great Britain) - - - - -	500,670 3 7	589,356 2 8	490,190 6 5
IRELAND:			Property and Income Tax (Great Britain) - - - - -	267,780 - 3	278,410 1 10	253,641 5 1
Customs, Excise, and Land and Assessed Taxes, &c. - - - - -	459,995 10 2	490,598 - 7	Post Office - - - - -	457,924 14 4	481,495 15 6	504,374 18 4
UNITED KINGDOM:			Miscellaneous:—Small Branches of Hereditary Revenue - - - - -	3,147 8 -	3,147 8 -	3,241 6 6
Stamps - - - - -	189,636 12 2	216,113 6 7	- - - - -	4,298,144 16 10	4,797,541 5 11	4,833,987 10 6
Post Office - - - - -	445,405 10 10	446,265 7 10	- - - - -	2,717 5 5	3,300 6 7	5,278 3 8
Miscellaneous:—Small Branches of Hereditary Revenue	3,072 9 8	5,004 2 8	- - - - -	4,300,862 2 3	4,800,841 12 6	4,839,265 14 2
TOTAL Gross Revenue applied to Payments when in progress to the Exchequer * - - - } £.	3,608,059 1 11	3,687,603 17 4	- - - - -			
Add Amounts of Taxes issued from the British Exchequer to Receivers of Taxes - - - - -	1,965 8 6	10,351 8 3	- - - - -			
TOTAL - - - £.	3,610,024 10 5	3,697,955 5 7	- - - - -			
* Including in Costs of Collection and Management:			- - - - -			
Customs:			- - - - -			
New Docks and Stores - - - - -	- - - -	- - - -	- - - - -	25,267 7 2	- - - -	10,307 8 5
Suppression of Smuggling - - - - -	- - - -	- - - -	- - - - -	13,980 18 4	109,240 11 4	- - - -
Compensations to Revenue Collectors (Ireland), in lieu of Fees - - - - -	9,007 7 8	6,327 7 9	- - - - -	7,931 13 10	643 10 1	- - - -
Stamps:—Paper and Parchment for Stamps - - - - -	24,414 13 2	28,057 7 3	- - - - -	20,156 2 3	29,447 19 11	33,035 -
Post Office:—Loss on Depreciated Silver (Post Office, Ireland) - - - - -	7,586 6 7	- - - -	- - - - -	- - - -	- - - -	- - - -
£.	41,008 7 5	34,384 15 -	- - - - -	67,336 1 7	139,332 1 4	43,342 8 7

Appendix, No. 1.

Exchequer, TO PAYMENT OF COSTS OF COLLECTION AND MANAGEMENT OF REVENUE, AND TO OTHER when such Payments out of Gross Revenue ceased; including also in Costs of Collection and Management, to Receivers of those Duties, up to 1825, when such Issues ceased.

PAYMENTS OUT OF GROSS REVENUE.	Year ending 5 January											
	1802.			1803.			1804.			1805.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE:												
Customs, Inland Revenue, &c.	1,995,195	3	2	1,986,800	16	6	1,972,842	9	4	2,237,668	12	4
Post Office: Salaries, &c.	312,068	3	1	301,557	3	4	323,787	18	4	327,502	19	10
„ Packet Service	80,980	10	6	62,706	5	9	71,907	13	6	70,916	18	4
TOTAL - - - £.	2,388,243	16	9	2,351,064	5	7	2,368,628	1	2	2,636,086	10	6
OTHER PAYMENTS FOR NATIONAL OBJECTS:												
Bounties for promoting National Objects	1,768,368	3	9	1,095,682	16	1	347,654	3	2	361,614	4	10
Quarantine Expenses	514	1	9	468	12	-	327	4	2	312	10	7
Trinity Light and Pilotage Dues	7,571	10	7	7,931	18	5	8,659	7	5	7,514	13	-
Expenses under Land Tax Redemption Acts	-	-	-	34,855	17	2	14,636	9	-	19,936	5	4
Hereditary Pensions out of Excise and Post Office	27,700	-	-	27,700	-	-	27,700	-	-	27,700	-	-
Civil Government, Scotland (including Payments out of the Gross Hereditary Revenues of Customs and Excise, applicable thereto)	136,242	10	4	131,004	16	5	157,244	5	4	138,836	5	4
Miscellaneous	4,591	12	5	5,239	11	7	5,465	12	2	6,554	-	7
	1,944,987	18	10	1,302,883	11	8	561,687	1	3	562,467	19	8
Fees in Hanaper Office (Civil List)	2,000	-	-	2,000	-	-	2,000	-	-	2,000	-	-
Army and Militia	124,008	9	6	127,098	4	-	214,319	1	4	338,645	-	2
Advances for Seamen's Wages and Army Half-pay, &c., out of Customs and Excise in Ireland, afterwards repaid by Great Britain	29,189	5	3	63,547	8	5	27,711	5	2	23,705	4	3
TOTAL other Payments	2,100,185	13	7	1,495,529	4	1	805,717	7	9	926,818	4	1
Viz.—Out of Customs, Inland Revenue, &c.	2,086,485	13	7	1,481,829	4	1	792,017	7	9	-	-	-
„ Post Office	13,700	-	-	13,700	-	-	13,700	-	-	-	-	-
TOTAL PAYMENTS out of Gross Revenue, &c.	4,488,429	10	4	3,846,593	9	8	3,174,345	8	11	-	-	-

COSTS OF COLLECTION AND MANAGEMENT OF REVENUE:	Year ending 5 January														
	1806.			1807.			1808.			1809.			1810.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Customs, Inland Revenue, &c.	2,261,598	11	8	2,391,303	7	2	2,792,747	12	3	3,070,342	-	11	3,154,284	13	3
Post Office: Salaries, &c.	347,865	14	2	355,635	9	8	356,224	15	7	388,190	14	5	387,245	11	8
„ Packet Service	83,839	16	8	76,929	18	2	87,999	18	9	79,605	1	1	103,429	6	8
TOTAL - - - £.	2,693,304	2	6	2,823,868	15	-	3,236,972	6	7	3,538,137	16	5	3,644,959	11	7
OTHER PAYMENTS FOR NATIONAL OBJECTS:															
Bounties for promoting National Objects	343,140	1	6	397,662	7	2	563,960	19	3	612,734	1	6	699,285	2	5
Quarantine Expenses	813	11	-	541	18	-	15,677	15	6	3,605	14	11	2,796	-	5
Trinity Light and Pilotage Dues	5,688	3	1	5,355	17	8	6,894	4	6	6,102	14	11	7,045	17	1
Expenses under Land Tax Redemption Acts	10,407	-	10	9,308	-	6	7,276	11	1	9,826	5	3	6,678	13	2
Hereditary Pensions out of Excise and Post Office	27,700	-	-	27,700	-	-	27,700	-	-	27,700	-	-	27,700	-	-
Civil Government, Scotland	141,248	9	8	163,078	2	-	140,048	-	6	157,894	4	-	150,378	-	10
Miscellaneous	6,562	10	-	8,860	13	-	1,169	-	7	1,412	17	-	1,386	8	3
	535,559	16	1	612,506	18	4	762,726	11	5	819,275	17	7	895,270	2	2
Advances for Seamen's Wages and Army Half-pay, &c., out of Customs and Excise in Ireland, afterwards repaid by Great Britain	32,699	15	9	35,157	8	6	27,925	12	2	57,270	17	8	50,227	19	8
Army and Militia	346,460	16	1	224,423	3	9	271,237	12	1	384,157	-	10	246,808	-	9
Fees in Hanaper Office (Civil List)	2,000	-	-	2,000	-	-	2,000	-	-	2,000	-	-	2,000	-	-
TOTAL other Payments	916,720	7	11	874,080	10	7	1,063,889	15	8	1,262,703	16	1	1,194,300	2	7
Viz.—Out of Customs, Inland Revenue, &c.	903,020	7	11	860,386	10	7	1,050,189	15	8	1,249,003	16	1	1,180,606	2	7
„ Post Office	13,700	-	-	13,700	-	-	13,700	-	-	13,700	-	-	13,700	-	-
TOTAL PAYMENTS out of Gross Revenue, &c.	3,610,024	10	5	3,697,955	5	7	4,300,862	2	3	4,800,841	12	6	4,839,265	14	2

Appendix, No. 1.]

ABSTRACT ACCOUNT of Gross Revenue received and applied, in progress to the

AMOUNTS OF GROSS REVENUE APPLIED.	Year ending 5 January									
	1811.		1812.		1813.		1814.		1815.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
UNITED KINGDOM :										
Customs - - - - -	2,156,378	14 11	1,921,923	- 7	1,987,479	10 9	2,041,140	16 -	2,141,633	19 4
Excise (including Quit Rents and other Revenue of Crown Lands and Taxes in Ireland, under the management of the Excise) - - - - -	1,414,646	2 6	1,501,322	7 5	1,594,494	16 1	1,554,375	11 1	1,610,744	14 4
Stamps - - - - -	243,063	13 2	235,121	- 2	240,962	12 6	238,256	7 10	251,947	4 3
Land and Assessed Taxes and Duties on Pensions, Offices, &c. (Great Britain) - - - - -	474,448	3 11	472,639	19 11	475,322	6 6	441,013	8 8	468,403	1 6
Property and Income Tax (Great Britain) - - - - -	275,474	2 -	269,773	1 4	268,121	1 7	306,135	4 1	295,704	5 1
Post Office - - - - -	532,355	14 5	534,451	10 3	567,365	6 4	607,269	8 6	667,475	7 11
Miscellaneous : — Small Branches of Hereditary Revenue - - - - -	3,254	4 4	3,366	8 2	3,287	10 8	3,206	- 6	3,334	13 2
TOTAL Gross Revenue applied to Payments } when in progress to the Exchequer * - } £.	5,099,620	15 3	4,938,597	7 10	5,137,033	4 5	5,191,446	16 8	5,448,243	5 7
Add Amounts of Taxes issued from the British Exchequer to Receivers of Taxes	4,616	6 8	3,446	1 1	4,060	17 -	2,653	4 4	2,687	1 -
TOTAL - - - £.	5,104,237	1 11	4,942,043	8 11	5,141,094	1 5	5,194,100	1 -	5,450,930	6 7
* Including in Costs of Collection and Management :										
Customs :										
New Docks and Stores - - - - -	93,026	5 9	3,538	18 11	525	2 6	99	- 4	3,746	18 7
New Custom House (London) - - - - -	-	-	-	-	-	-	60,414	1 -	85,730	12 6
Compensation for Warehoused Spirits - - - - -	-	-	-	-	-	-	-	-	26,889	16 10
Stamps :										
New Stamp Office (Dublin) - - - - -	-	-	-	-	428	10 1	-	-	-	-
Paper and Parchment for Stamps - - - - -	32,773	6 8	34,515	- 10	31,364	15 10	36,565	13 7	33,658	5 10
£.	125,799	12 5	38,053	19 9	32,318	8 5	97,078	14 11	150,025	13 9
Year ending 5 January										
	1816.		1817.		1818.		1819.		1820.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
UNITED KINGDOM :										
Customs - - - - -	2,190,712	16 8	2,201,568	12 11	2,164,540	10 7	2,253,205	7 3	2,140,062	4 4
Excise - - - - -	1,634,332	16 9	1,761,597	8 5	1,687,711	14 7	1,640,353	12 6	1,642,779	3 3
Stamps - - - - -	275,584	10 1	256,672	9 5	261,296	5 11	267,076	11 1	287,684	13 3
Taxes - - - - -	398,368	7 11	392,736	10 2	459,249	14 1	443,353	3 3	437,197	9 8
Arrears of Income and Property Tax - - - - -	299,256	4 5	237,751	5 11	49,244	- 5	20,758	8 4	8,650	17 9
Post Office - - - - -	703,311	4 4	660,129	18 -	661,743	16 7	693,830	13 -	599,859	2 4
Small Branches of Hereditary Revenue - - - - -	3,242	17 4	3,246	19 -	3,234	10 3	3,312	15 9	3,263	6 4
TOTAL Gross Revenue applied to Payments } when in progress to the Exchequer * - } £.	5,504,808	17 6	5,513,703	3 10	5,287,020	12 5	5,321,890	11 2	5,119,496	16 11
Add Amounts of Taxes issued from the British Exchequer to Receivers of Taxes	4,237	3 6	1,896	12 -	6,276	17 4	1,608	13 9	3,514	13 1
TOTAL - - - £.	5,509,046	1 -	5,515,599	15 10	5,293,297	9 9	5,323,499	4 11	5,123,011	10 -
* Including in Costs of Collection and Management :										
Customs :										
Building New Custom House - - - - -	46,402	12 6	73,200	- -	96,425	18 4	62,512	16 4	27,475	16 3
New Docks and Stores (London) - - - - -	5,353	10 5	27,924	5 3	55,799	15 2	44,870	2 -	68,598	4 5
Stamps : — Paper and Parchment for Stamps - - - - -	41,199	13 11	32,371	18 3	32,741	8 4	34,517	1 7	33,876	19 -
Post Office : — Building New Post Office (Dublin) - - - - -	-	-	-	-	29,742	14 3	21,428	8 11	12,197	17 11
£.	92,955	16 10	133,496	3 6	214,709	16 1	163,328	8 10	142,148	17 7

Exchequer, to Payment of Costs of Collection and Management of Revenue, &c.—*contd.* [Appendix, No. 1.]

PAYMENTS OUT OF GROSS REVENUE.	Year ending 5 January									
	1811.		1812.		1813.		1814.		1815.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE:										
Customs, Inland Revenue, &c. - - - -	3,338,790	3 4	3,427,663	17 1	3,550,998	7 11	3,810,679	18 2	3,948,768	17 -
Post Office: Salaries, &c. - - - -	423,183	11 -	423,023	12 6	442,668	12 6	446,545	17 4	501,172	4 8
„ Packet Service - - - -	95,467	3 5	97,727	17 9	110,996	13 10	147,023	11 2	152,603	3 3
TOTAL - - - £.	3,857,445	17 9	3,948,415	7 4	4,114,663	14 3	4,404,249	6 8	4,602,544	4 11
OTHER PAYMENTS FOR NATIONAL OBJECTS:										
Bounties for promoting National Objects - -	646,250	8 -	454,734	10 2	443,362	7 4	259,619	14 8	278,581	7 11
Quarantine Expenses - - - -	5,267	3 5	5,044	5 11	12,064	14 1	6,727	18 9	1,733	13 3
Trinity Light and Pilotage Dues - - - -	7,832	15 2	930	18 1	832	6 11	-	-	-	-
Expenses under Land Tax Redemption Acts -	5,791	- 11	7,393	1 10	4,943	16 3	7,240	11 4	10,986	15 4
Hereditary Pensions out of Excise and Post Office -	27,700	- -	27,700	- -	27,700	- -	27,700	- -	27,700	- -
Civil Government, Scotland - - - -	206,893	8 7	172,392	3 -	213,599	1 10	185,063	13 1	183,756	11 7
Augmentation of Stipends to Scotch Clergy -	-	-	-	-	19,014	11 -	12,572	17 11	9,185	8 8
Herring Fishery Board, Scotland - - - -	-	-	-	-	4,000	- -	6,000	- -	4,000	- -
Highland Roads, per 54 Geo. 3, c. 104, &c. -	-	-	-	-	-	-	-	-	15,000	- -
Miscellaneous - - - -	1,043	2 -	1,202	16 4	1,181	4 3	1,273	8 8	959	10 3
	900,777	18 1	669,397	15 4	726,248	1 8	506,198	4 5	531,903	13 -
Army and Militia - - - -	289,018	1 11	257,798	1 1	229,749	11 6	209,483	16 1	180,769	- -
Fees in Hanaper Office (Civil List) - - - -	2,000	- -	2,000	- -	2,000	- -	2,000	- -	2,000	- -
Advances for Seamen's Wages and Army half-pay, &c., out of Customs and Excise in Ireland, afterwards repaid by Great Britain - - - -	54,995	4 2	64,432	5 2	68,432	14 -	72,168	13 10	93,713	8 8
Advances for Liverpool Docks - - - -	-	-	-	-	-	-	-	-	40,000	- -
TOTAL other Payments - - - -	1,246,791	4 2	993,628	1 7	1,026,430	7 2	1,789,850	14 4	848,386	1 8
Viz.—Out of Customs, Inland Revenue, &c. -	1,233,091	4 2	983,928	1 7	1,012,730	7 2	776,150	14 4	834,686	1 8
„ Post Office - - - -	13,700	- -	13,700	- -	13,700	- -	13,700	- -	13,700	- -
TOTAL PAYMENTS out of Gross Revenue, &c. - £.	5,104,237	1 11	4,942,043	8 11	5,141,094	1 5	5,194,100	1 -	5,450,930	6 7
	Year ending 5 January									
	1816.		1817.		1818.		1819.		1820.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE:										
Customs, Inland Revenue, &c. - - - -	4,012,802	4 6	4,152,268	13 4	3,878,514	4 9	3,852,954	13 8	3,792,646	16 8
Post Office - - - -	552,780	1 9	558,402	14 3	578,482	19 2	593,560	2 5	498,601	8 8
„ Packet Service - - - -	136,831	2 7	88,027	3 9	69,560	17 5	81,570	10 7	80,272	3 10
TOTAL - - - £.	4,702,413	8 10	4,798,698	11 4	4,526,556	1 4	4,533,085	6 8	4,371,520	9 2
OTHER PAYMENTS FOR NATIONAL OBJECTS:										
Bounties for promoting National Objects - -	280,088	19 3	277,580	8 8	324,811	13 7	381,166	6 -	308,849	15 6
Quarantine Establishments - - - -	36,710	12 11	1,443	17 11	8,539	14 4	549	13 9	32,366	13 3
Herring Fishery Board, Scotland - - - -	6,000	- -	7,000	- -	8,000	- -	7,000	- -	10,000	- -
Trinity Light and Pilotage Dues - - - -	-	-	-	-	-	-	-	-	14,723	5 9
Expenses under Land Tax Redemption Acts -	6,321	14 4	3,765	5 3	2,527	14 1	118	- -	867	3 9
Hereditary Pensions out of Excise and Post Office -	27,700	- -	27,700	- -	27,700	- -	27,700	- -	27,700	- -
Civil Government, Scotland - - - -	204,708	4 9	197,898	13 4	198,086	14 10	196,908	18 2	194,006	7 8
Augmentation of Stipends to Scotch Clergy -	9,073	3 8	9,775	12 2	12,372	1 1	10,095	8 11	9,169	2 5
Highland Roads, 54 Geo. 3, c. 104 - - - -	2,500	- -	2,500	- -	21,900	- -	2,500	- -	5,000	- -
Glasgow and Carlisle Roads, 56 Geo. 3, c. 83 -	-	-	-	-	11,900	16 -	22,000	- -	5,060	- -
Miscellaneous - - - -	1,484	- 7	992	4 4	6,280	2 -	6,766	12 5	16,269	9 11
	575,186	15 6	528,656	1 8	622,118	15 11	654,804	19 3	624,011	18 3
Fees in Hanaper Office (Civil List) - - - -	2,000	- -	2,000	- -	2,000	- -	2,000	- -	2,000	- -
Army and Militia - - - -	106,086	14 6	77,893	3 5	47,461	11 7	34,064	14 10	28,304	18 10
Advances for Navy and Army Half-pay, &c., out of Customs and Excise, Ireland - - - -	103,359	2 2	108,351	19 5	95,150	- 11	99,544	4 2	97,174	3 9
Advances for Liverpool Docks - - - -	20,000	- -	-	-	-	-	-	-	-	-
TOTAL other Payments - - - -	806,632	12 2	716,901	4 6	766,739	8 5	790,413	18 3	751,491	- 10
Viz.—Out of Customs, Inland Revenue, &c. -	792,932	12 2	703,201	4 6	753,039	8 5	776,713	18 3	730,505	11 1
„ Post Office - - - -	13,700	- -	13,700	- -	13,700	- -	13,700	- -	20,985	9 9
TOTAL PAYMENTS out of Gross Revenue, &c. - £.	5,509,046	1 -	5,515,599	15 10	5,293,297	9 9	5,323,499	4 11	5,123,011	10 -

Appendix, No. 1.]

ABSTRACT ACCOUNT of Gross Revenue received and applied, in progress to the

AMOUNTS OF GROSS REVENUE APPLIED.			Year ending 5 January																		
			1821.			1822.			1823.			1824.			1825.						
			£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.				
UNITED KINGDOM:																					
Customs	-	-	-	-	-	-	2,056,910	11	5	2,184,576	19	3	2,337,567	14	9	2,396,601	1	7	2,234,424	-	1
Excise	-	-	-	-	-	-	1,692,493	15	9	1,708,500	19	9	1,792,978	13	11	1,839,915	12	8	1,707,764	5	11
Stamps	-	-	-	-	-	-	267,163	5	3	269,433	18	-	245,045	14	2	242,150	10	6	258,939	-	-
Taxes	-	-	-	-	-	-	434,631	2	6	448,617	3	1	439,480	19	10	411,118	1	4	331,138	-	4
Arrears of Income and Property Tax	-	-	-	-	-	-	15,395	15	6	10,141	14	7	-	-	-	-	-	-	-	-	-
Post Office	-	-	-	-	-	-	607,273	10	5	634,365	4	4	631,869	4	11	593,048	7	9	633,239	12	7
Small Branches of Hereditary Revenue	-	-	-	-	-	-	3,207	19	4	3,222	15	4	3,295	9	-	3,470	11	9	3,191	18	6
TOTAL Gross Revenue applied to Payments } when in progress to the Exchequer* - } £.						5,077,076	-	2	5,258,918	14	4	5,440,237	16	7	5,486,304	5	7	5,168,696	17	-	
Add Amounts of Taxes issued from the Exchequer to Receivers - - -						3,489	9	1	2,546	1	4	2,582	-	5	3,936	10	2	2,821	14	2	
£.						5,080,565	9	3	5,261,464	15	8	5,442,819	17	-	5,490,240	15	9	5,171,518	11	7	
*Including in Costs of Collection and Management:																					
Customs:																					
Building New Custom House (London) -						20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Warehousing Charges, New Docks, and Stores, &c. -						92,204	17	3	58,673	14	4	129,542	2	4	77,074	-	9	58,559	10	4	
Repaid to Navy, for Expenses of Revenue Cruisers and Coast Blockade - -						-	-	-	73,765	6	6	68,562	19	10	150,082	6	9	25,500	6	4	
Excise:																					
Repaid to Navy, for Expenses of Revenue Cruisers and Coast Blockade - -						-	-	-	-	-	-	68,562	19	10	150,082	6	9	25,500	6	4	
Purchase of Old South Sea House -						-	-	-	-	-	-	17,479	14	6	-	-	-	-	-	-	
Warehousing Department -						-	-	-	-	-	-	-	-	-	39,212	8	8	26,950	4	6	
Compensation to Tax Officers, Ireland -						-	-	-	-	-	-	36,068	2	6	-	-	-	14,817	11	5	
Stamps:																					
Paper and Parchment for Stamps - -						36,483	19	4	33,416	16	5	30,119	3	7	32,815	15	7	30,925	11	9	
Post Office:																					
Building New Post Office (Dublin) -						3,418	11	6	-	-	-	-	-	-	-	-	-	-	-	-	
Building New Post Office (London) -						-	-	-	14,000	-	-	-	-	-	-	-	-	-	-	-	
Building, Outfit, &c., of Holyhead and Dover Steam Packets - - -						-	-	-	45,890	-	-	-	-	-	-	-	-	-	-	-	
£.						152,107	8	1	225,745	17	3	350,335	2	7	449,266	18	6	182,253	10	8	
			Year ending 5 January																		
			1826.			1827.			1828.			1829.			1830.						
			£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.				
UNITED KINGDOM:																					
Customs	-	-	-	-	-	-	2,253,538	2	10	2,221,985	15	6	2,225,620	1	6	2,095,954	7	4	1,996,331	8	2
Excise	-	-	-	-	-	-	1,580,934	15	5	1,617,251	3	9	1,513,780	17	2	1,483,235	19	3	1,417,106	2	9
Stamps	-	-	-	-	-	-	227,257	14	4	227,875	18	8	228,368	17	9	261,333	4	-	228,783	15	8
Taxes	-	-	-	-	-	-	312,045	12	5	310,327	11	8	317,297	11	5	300,645	16	11	309,842	15	-
Post Office	-	-	-	-	-	-	639,560	14	9	722,000	17	1	730,171	11	3	702,418	7	-	716,261	19	10
Miscellaneous	-	-	-	-	-	-	3,313	2	8	3,572	18	8	3,214	2	10	3,097	9	5	3,087	3	10
TOTAL Gross Revenue applied to Payments } when in progress to the Exchequer* - } £.						5,016,650	2	5	5,103,014	5	4	5,018,453	1	11	4,846,685	3	11	4,671,413	5	3	
*Including in Costs of Collection and Management:																					
Customs:																					
Warehousing Establishments, New Docks and Stores, &c. -						68,373	12	7	95,253	11	8	115,651	17	11	91,681	2	10	106,598	5	-	
Compensations to Naval Officers in the Plantations - - -						-	-	-	-	-	-	4,805	16	5	8,915	11	9	7,649	7	8	
Repaid to Navy, &c., for Expenses of Revenue Cruisers and Coast Blockade -						27,683	-	7	5,633	5	3	46,768	15	-	126	6	-	32,319	18	1	
Excise:																					
Repaid to Navy, for Expenses of Revenue Cruisers and Coast Blockade - -						27,683	-	7	-	-	-	-	-	-	-	-	-	-	-	-	
Warehousing Establishments, &c. -						14,779	8	7	-	-	-	-	-	-	-	-	-	-	-	-	
Compensation to Tax Officers, Ireland -						22,704	13	3	18,965	2	7	14,817	1	10	16,649	9	10	14,888	17	-	
Stamps: — Paper and Parchment for Stamps - - - - -						32,193	16	11	31,815	7	10	27,046	-	4	25,028	3	3	24,610	15	-	
£.						193,417	12	6	151,667	7	4	209,089	11	6	142,400	13	8	186,067	2	9	

Exchequer, to Payment of Costs of Collection and Management of Revenue, &c.—*contd.*

[Appendix, No. 1.]

PAYMENTS OUT OF GROSS REVENUE.			Year ending 5 January									
			1821.		1822.		1823.		1824.		1825.	
			£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE:												
Customs, Inland Revenue, &c.	-	-	3,677,418	12 9	3,708,330	17 8	3,863,590	14 -	3,942,270	13 11	3,499,216	13 8
Post Office: Salaries, &c.	-	-	514,149	6 -	503,540	6 10	504,246	10 7	474,463	- 2	490,826	3 8
" Packet Service	-	-	79,424	4 5	118,124	17 6	107,730	9 2	94,654	- 4	109,674	5 -
TOTAL	-	-	£. 4,270,992	3 2	£. 4,329,996	2 -	£. 4,475,567	13 9	£. 4,511,387	14 5	£. 4,099,717	1 8
OTHER PAYMENTS FOR NATIONAL OBJECTS:												
Bounties for promoting National Objects	-	-	355,019	15 6	387,962	4 -	433,662	13 4	471,066	6 3	524,228	9 8
Quarantine Establishments	-	-	27,480	15 10	459	12 9	27,596	15 -	27,153	19 8	34,358	4 2
Keeping Trade and Navigation Accounts	-	-	10,294	5 -	-	-	10,069	16 6	9,877	7 6	9,466	- 11
Herring Fishery Board, Scotland	-	-	9,000	- -	12,000	- -	11,500	- -	12,000	- -	12,000	- -
Trinity Light and Pilotage Dues	-	-	12,172	6 7	-	-	17,799	8 10	14,639	14 10	12,323	3 10
Expenses under Land Tax Redemption Acts	-	-	1,899	- -	760	18 3	-	-	-	-	-	-
Hereditary Pensions out of Excise and Post Office Duties	-	-	27,700	- -	27,700	- -	27,700	- -	27,700	- -	27,700	- -
Repayment by Post Office to Ordnance Department	-	-	-	-	-	-	-	-	-	-	5,718	19 6
Superannuation Abatements refunded	-	-	-	-	-	-	-	-	-	-	26,023	2 11
Civil Government, Isle of Man	-	-	-	-	-	-	-	-	5,347	16 2	5,069	8 3
Civil Government, Scotland	-	-	200,318	16 9	206,997	15 7	221,263	14 -	218,261	9 11	218,624	8 10
Augmentation of Stipends to Scotch Clergy, 50 Geo. 3, c. 84	-	-	9,925	13 4	9,247	13 6	10,102	2 -	9,638	18 -	9,421	5 1
Highland Roads, per 54 Geo. 3, c. 104	-	-	5,000	- -	6,000	- -	5,000	- -	5,000	- -	5,000	- -
Glasgow and Carlisle Roads (Advances)	-	-	3,421	15 9	-	-	6,250	- -	367	8 3	-	-
Repayment by Post Office of Advances for Holyhead Roads and Bridges	-	-	-	-	-	-	6,192	5 2	5,945	10 6	6,638	14 2
Miscellaneous	-	-	14,706	5 9	139,856	- 9*	46,967	- 3	22,429	9 3	17,480	18 7
Army and Militia	-	-	676,938	14 6	790,984	4 10	824,103	15 1	829,428	- 4	914,052	15 11
Advances for Navy and Army Half-pay, &c., out of Customs and Excise in Ireland	-	-	32,824	1 9	36,477	6 2	31,454	14 8	23,169	- -	13,900	2 5
TOTAL other Payments	-	-	809,573	6 1	931,468	13 8	967,252	3 3	978,853	1 4	1,071,801	9 11
Viz.—Out of Customs, Inland Revenue, &c.	-	-	795,873	6 1	917,768	13 8	947,359	18 1	954,921	14 1	1,038,062*	5 4
Out of Post Office	-	-	13,700	- -	13,700	- -	19,892	5 2	23,931	7 3	33,739	4 7
TOTAL PAYMENTS out of Gross Revenue, &c.	-	-	£. 5,080,565	9 3	£. 5,261,464	15 8	£. 5,442,819	17 -	£. 5,490,240	15 9	£. 5,171,518	11 7

Year ending 5 January												
			1826.		1827.		1828.		1829.		1830.	
			£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE:												
Customs and Inland Revenue	-	-	3,438,753	17 7	3,457,495	16 1	3,436,880	6 5	3,336,148	10 3	3,281,458	16 11
Post Office: Salaries, &c.	-	-	502,764	19 10	543,897	19 9	533,368	18 1	546,514	12 6	567,014	1 6
" Packet Service	-	-	103,223	1 1	136,648	5 -	160,324	- -	117,260	7 -	108,305	17 10
TOTAL	-	-	£. 4,044,741	18 6	£. 4,138,042	- 10	£. 4,130,573	4 6	£. 3,999,923	9 9	£. 3,956,778	16 3
OTHER PAYMENTS FOR NATIONAL OBJECTS:												
Bounties for Linen Manufactures, &c.	-	-	416,162	3 1	303,339	5 4	282,208	10 6	260,993	19 10	220,727	4 1
Quarantine Establishment	-	-	49,268	18 7	51,761	13 11	30,437	10 10	20,506	4 -	19,716	11 4
Keeping Trade and Navigation Accounts	-	-	11,671	10 8	11,250	- 7	10,642	1 9	9,203	18 4	8,281	- 7
Herring Fishery Board, Scotland, and Grants	-	-	13,000	- -	12,000	- -	12,000	- -	12,275	15 -	13,214	5 4
Trinity Light and Pilotage Dues	-	-	20,364	18 -	35,739	18 5	31,597	12 3	18,162	13 5	17,230	1 9
Highland Roads and Bridges	-	-	5,000	- -	5,000	- -	5,000	- -	5,000	- -	5,000	- -
Repayment by Post Office of Advances for Holyhead Roads and Bridges	-	-	7,307	12 5	7,200	4 4	4,214	11 5	7,349	19 10	5,760	2 10
Hereditary Pensions out of Excise and Post Office Duties	-	-	27,752	12 -	26,950	- -	26,200	- -	26,200	- -	20,200	- -
Repayment of Postage to Ordnance Department	-	-	6,022	15 9	15,513	7 9	18,297	3 5	17,593	7 8	21,481	17 7
Civil Government of Isle of Man	-	-	5,228	7 7	5,465	19 -	5,240	13 -	5,024	3 -	5,134	5 2
Civil Government of Scotland	-	-	226,949	12 10	272,869	15 3	262,583	13 7	246,834	18 5	274,323	5 8
Augmentation of Stipends to Scotch Clergy	-	-	9,896	2 6	12,853	6 2	11,866	8 2	12,900	6 -	14,734	12 8
Miscellaneous Payments	-	-	18,634	4 2	14,174	9 -	19,414	11 11	32,254	8 -	32,994	17 10
Army and Militia Payments	-	-	817,258	17 7	774,117	19 9	719,701	18 10	674,299	13 6	664,798	4 10
Advances for Navy and Army Half-pay, &c., out of Customs and Excise in Ireland	-	-	6,465	1 11	2,956	1 7	2,738	19 9	1,901	10 6	1,525	15 -
Advances by Post Office for Pier at Dunmore Harbour	-	-	146,799	12 1	153,933	3 2	165,438	18 10	171,460	10 2	48,310	9 2
Redemption of Hereditary Pension of 1,500 l. per annum (gross) to Lord Melbourne, out of Excise	-	-	1,384	12 4	9,965	- -	-	-	-	-	-	-
TOTAL	-	-	£. 971,908	3 11	£. 964,972	4 6	£. 887,879	17 5	£. 846,761	14 2	£. 714,634	9 -
Viz.:—Out of Customs and Inland Revenue	-	-	938,335	10 1	923,517	12 2	851,411	4 3	808,118	6 8	673,692	8 7
" Post Office	-	-	33,572	13 10	41,454	12 4	36,468	13 2	38,643	7 6	40,942	- 5
TOTAL PAYMENTS out of Gross Revenue, &c.	-	-	£. 5,016,650	2 5	£. 5,103,014	5 4	£. 5,018,453	1 11	£. 4,846,685	3 11	£. 4,671,413	5 3

* Including 115,237 l. 1 s. 9 d., other payments not separately apportioned in the Finance Accounts.

Appendix, No. 1.]

ABSTRACT ACCOUNT of Gross Revenue received and applied, in progress to the

AMOUNTS OF GROSS REVENUE APPLIED.		Year ending 5 January									
		1831.		1832.		1833.		1834.		1835.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
UNITED KINGDOM:											
Customs - - - - -		1,856,456	19 -	1,783,246	3 5	1,759,482	10 2	1,685,508	- -	1,614,187	7 -
Excise - - - - -		1,381,503	10 11	1,244,363	6 6	1,254,998	- 4	1,200,011	16 5	1,213,410	5 1
Stamps - - - - -		224,117	16 3	216,540	18 4	219,850	3 9	209,429	4 7	203,695	16 6
Taxes - - - - -		305,239	6 -	306,985	10 3	266,569	14 4	264,540	19 9	261,755	14 7
Post Office - - - - -		737,914	10 9	698,661	16 2	718,163	6 9	671,785	9 3	712,624	7 2
Miscellaneous - - - - -		3,093	17 -	3,021	5 10	2,996	10 10	3,529	2 3	440	1 11
TOTAL Gross Revenue applied to Payments when in progress to the Exchequer* }	£.	4,508,325	19 11	4,252,819	- 6	4,222,060	6 2	4,034,804	12 3	4,006,113	12 3
* Including in Costs of Collection and Management:											
Customs:											
Warehousing Establishments, &c. - -		96,019	18 7	96,071	- -	94,590	19 -	89,405	11 4	92,754	5 -
Compensations to Naval Officers in the Plantations - - - - -		5,749	13 3	4,835	3 9	4,617	16 -	4,095	10 -	26,737	12 6
Payment and Compensations on account of the Coast Blockade - - - - -		48,123	2 11	15,916	3 2	23,940	4 10	24,583	18 4	4,095	- 8
Charges on Sugar, on account of 4½ per cent. duty - - - - -		-	- -	-	- -	-	- -	5,048	7 -	7,442	1 10
Excise:—Compensations to Tax Officers, Ireland - - - - -		13,268	1 11	12,161	10 -	11,824	14 2	11,760	9 3	11,055	15 4
Stamps:—Paper and Parchment for Stamps		24,074	10 3	19,191	7 7	23,894	- 5	22,267	9 3	22,514	1 -
£.		187,235	6 11	148,175	4 6	158,867	14 5	157,161	5 2	164,698	16 4
		Year ended 5 January									
		1836.		1837.		1838.		1839.		1840.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
UNITED KINGDOM:											
Customs - - - - -		1,628,727	8 10	1,538,794	18 1	1,571,528	8 10	1,599,927	10 2	1,580,759	7 4
Excise - - - - -		1,164,830	5 8	1,152,881	6 6	1,148,872	7 1	1,125,780	19 9	1,138,335	1 8
Stamps - - - - -		227,110	16 6	194,661	13 5	194,073	14 6	188,072	10 10	194,666	7 5
Taxes - - - - -		231,318	19 8	224,386	12 6	211,657	8 2	254,763	1 6	214,480	3 9
Post Office - - - - -		696,573	5 3	721,739	17 11	698,632	2 5	686,768	3 7	756,999	7 4
TOTAL Gross Revenue applied to Payments when in progress to the Exchequer* }	£.	3,948,560	15 11	3,882,464	8 5	3,824,764	1 -	3,855,312	5 10	3,885,240	7 6
* Including in Costs of Collection and Management:											
Customs:											
Warehousing Establishments, &c. -		95,566	2 1	93,828	13 11	103,461	11 1	98,243	5 8	98,405	1 11
Compensations to Naval Officers in the Plantations - - - - -		4,095	- 8	3,921	15 8	3,766	- 8	5,686	2 4	3,766	- 8
Compensations to Naval Officers on account of Coast Blockade - -		29,241	4 -	30,654	16 6	32,161	9 6	33,927	13 6	34,695	4 9
Excise:—Compensations to Tax Officers, Ireland - - - - -		10,463	14 6	9,890	17 5	8,799	2 7	8,374	- 9	8,142	13 4
Stamps:—Paper and Parchment for Stamps - - - - -		23,294	18 3	20,149	9 2	20,457	2 -	20,038	12 1	22,855	4 7
£.		162,060	19 6	158,445	12 8	162,645	5 10	166,269	14 4	167,864	5 3

Exchequer, to Payment of Costs of Collection and Management of Revenue, &c.—*cont'd.*

[Appendix, No. 1.]

PAYMENTS OUT OF GROSS REVENUE.	Year ending 5 January									
	1831.		1832.		1833.		1834.		1835.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE:										
Customs and Inland Revenue - - - -	3,178,953	16 5	3,078,886	9 5	3,108,378	6 1	3,053,084	10 9	3,007,021	9 8
Post Office: Salaries, &c. - - - -	588,216	4 5	533,494	16 5	528,090	15 4	522,488	7 -	558,041	16 3
„ Packet Service - - - -	106,037	19 10	124,831	2 0	115,373	15 11	114,267	12 8	138,346	7 10
TOTAL - - - £	3,873,208	- 8	3,737,212	8 4	3,751,842	17 4	3,689,840	10 5	3,703,409	13 9
OTHER PAYMENTS FOR NATIONAL OBJECTS:										
Bounties for Linen Manufacture, &c. - - -	186,524	5 2	156,349	3 -	62,416	2 1	-	-	-	-
Quarantine Establishments - - - -	37,404	17 4	26,462	17 9	47,807	1 6	22,621	4 2	17,304	12 -
Keeping Trade and Navigation Accounts - -	7,989	13 9	7,713	3 9	8,742	7 6	8,487	17 9	8,346	14 1
Herring Fishery Board and Grants - - -	12,739	- -	14,650	2 2	14,156	1 -	14,713	10 -	13,344	12 7
Trinity Light and Pilotage Dues, &c. - -	18,919	1 7	53,026	13 8	38,842	10 7	26,345	2 1	29,809	19 6
Highland Roads and Bridges - - - -	5,000	- -	5,000	- -	5,000	- -	5,000	- -	5,000	- -
Repayment by Post Office of Advances for Holyhead Roads and Bridges, &c. - - - -	5,855	2 3	5,076	9 7	6,358	1 11	6,362	13 -	6,303	13 1
Hereditary Pensions out of Excise and Post Office -	26,200	- -	26,200	- -	23,374	7 6	22,432	10 -	21,182	10 -
Repayment of Postage to Ordnance Department -	24,105	4 3	14,991	16 4	57,466	6 1	18,734	6 7	-	-
Civil Government, Isle of Man - - - -	5,013	10 1	4,767	18 7	4,684	5 9	4,351	3 1	4,291	2 8
Civil Government, Scotland* - - - -	249,646	17 2	135,480	19 7	132,800	8 6	153,848	16 -	123,498	19 3
Augmentation of Stipends to Scotch Clergy - -	16,715	8 5	16,520	11 8	16,439	10 10	16,646	14 1	16,740	17 11
For Irish Grown Tobacco, per 2 Will. 4, c. 20 -	- - -	- -	- - -	- -	- - -	- -	- - -	- -	38,606	4 8
Miscellaneous Payments - - - -	39,004	19 3	48,466	10 1	52,130	5 7	45,420	5 1	18,274	12 9
TOTAL - - - £	635,117	19 3	515,606	12 2	470,217	8 10	344,964	1 10	302,703	18 6
Viz.—Out of Gross Customs and Inland Revenue -	591,457	12 9	475,270	14 11	395,518	13 4	309,934	12 3	286,467	15 5
„ Post Office - - - -	43,660	6 6	40,335	17 3	74,698	15 6	35,029	9 7	16,236	3 1
TOTAL PAYMENTS out of Gross Revenue, &c. - - £	4,508,325	19 11	4,252,819	- 6	4,222,060	6 2	4,034,804	12 3	4,006,113	12 3
	Year ending 5 January									
	1836.		1837.		1838.		1839.		1840.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE:										
Customs and Inland Revenue - - - -	3,005,196	6 1	2,908,243	9 3	2,878,314	3 1	2,906,665	6 4	2,870,210	19 10
Post Office: Salaries, Expenses, &c. - - -	568,850	2 4	585,410	18 4	681,259	2 10	669,756	3 2	741,677	1 10
„ Packets † - - - -	109,987	2 -	119,357	10 4	-	-	-	-	-	-
TOTAL - - - £	3,684,033	10 5	3,613,011	17 11	3,559,573	5 11	3,576,421	9 6	3,611,888	1 8
OTHER PAYMENTS FOR NATIONAL OBJECTS:										
Quarantine Establishments - - - -	18,422	17 7	17,734	3 10	18,238	15 -	36,289	11 7	20,188	9 1
Keeping Trade and Navigation Accounts - -	7,963	14 -	7,940	6 11	8,073	17 1	8,146	13 11	8,391	- 4
Herring Fishery Board, and Grants - - -	14,539	16 9	15,683	2 2	12,465	17 10	13,454	5 -	14,553	5 -
Trinity Light and Pilotage Dues, &c. - -	24,500	12 5	26,977	10 7	26,497	8 4	21,219	1 2	27,736	10 7
Compensations to South Sea Guarantee Fund -	- - -	- -	- - -	- -	- - -	- -	6,510	- -	3,720	- -
Highland Roads and Bridges, per 43 Geo. 3, c. 60 -	5,000	- -	5,000	- -	5,000	- -	5,000	- -	5,000	- -
Repayment by Post Office of Advances for Holyhead Roads and Bridges, &c. - - - -	7,303	10 11	7,538	19 3	7,440	9 6	7,079	10 5	5,202	5 6
Hereditary Pensions out of Excise and Post Office -	20,432	10 -	19,432	10 -	19,932	10 -	19,932	10 -	20,109	10 -
Civil Government, Isle of Man - - - -	4,588	19 11	4,776	14 3	5,534	19 4	4,990	7 1	4,992	10 -
Judicial Establishment, &c., Scotland - -	123,420	8 3	130,338	11 11	117,688	10 -	118,266	10 7	127,281	5 5
Augmentation of Stipends to Scotch Clergy - -	16,634	1 4	16,578	10 1	16,584	17 1	16,132	13 6	16,766	6 8
Compensation to Lagan Canal Commissioners, per 54 Geo. 3, c. 121 - - - -	- - -	- -	- - -	- -	10,402	18 6	-	-	-	-
Miscellaneous - - - -	21,720	14 4	17,452	1 6	17,330	12 5	21,869	13 1	19,411	3 3
TOTAL - - - £	264,527	5 6	269,452	10 6	265,190	15 1	278,890	16 4	273,352	5 10
Viz.—Out of Gross Customs and Inland Revenue	246,791	4 7	252,481	1 3	247,817	15 7	261,878	15 11	258,030	- 4
„ Post Office - - - -	17,736	- 11	16,971	9 3	17,372	19 6	17,012	- 5	15,322	5 6
TOTAL PAYMENTS out of Gross Revenue - - £	3,948,560	15 11	3,882,464	8 5	3,824,764	1 -	3,855,312	5 10	3,885,240	7 6

* Upon the accession of King William IV., and his Majesty's surrender to Parliament of the hereditary revenues of the Crown in Scotland, the charges for the Civil Government, Scotland, which till then were payable out of the Gross Hereditary Revenues, were, with the exception of the charges of the Judicial Establishment, and other small charges payable under the terms of the Treaty of Union, transferred partly to the Consolidated Fund and partly to the annual supply grants, in pursuance of the recommendation of a Committee of the House of Commons, in their Report, dated October 1831.

† Packet Service transferred to Navy in 1837-8.

Appendix, No. 1.]

ABSTRACT ACCOUNT of Gross Revenue received and applied, in progress to the

AMOUNTS OF GROSS REVENUE APPLIED.		Year ending 5 January				
		1841.	1842.	1843.	1844.	1845.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
UNITED KINGDOM :						
Customs - - - - -		1,602,768 16 10	1,594,039 - 11	1,569,329 11 2	1,576,240 8 3	1,580,620 15 -
Excise - - - - -		1,119,628 17 7	1,083,534 17 4	1,074,745 12 9	1,077,900 15 -	1,071,739 14 7
Stamps - - - - -		185,194 4 9	184,035 3 11	175,825 13 4	173,444 13 1	177,569 7 1
Taxes - - - - -		212,931 15 1	224,137 6 4	229,546 18 9	202,996 7 4	209,745 9 10
Income and Property Tax - - - - -		- - -	- - -	9,830 8 3	91,730 19 6	153,984 18 8
Post Office - - - - -		876,677 - 5	938,168 19 7	977,504 10 3	980,650 7 6	985,110 13 11
TOTAL Gross Revenue, applied to Payments, when in progress to the Exchequer* }	£.	3,997,200 14 8	4,023,915 8 1	4,036,782 14 6	4,102,963 10 8	4,178,770 19 1
* Including in Costs of Collection and Management :						
Customs :						
Warehousing Establishments, &c. - - -		101,166 3 10	117,508 1 9	109,993 1 3	112,595 14 1	122,007 8 7
Compensations to Naval Officers in the Plantations - - - - -		3,706 - 8	3,500 8 4	3,311 16 8	3,162 14 8	3,032 19 8
Compensations, &c., on account of Coast Blockade - - - - -		34,734 18 2	36,480 11 -	38,824 16 5	41,332 13 7	41,106 4 2
Excise :—Compensations to Tax Officers, Ireland - - - - -		7,928 11 7	7,456 11 1	7,275 14 7	6,879 - 9	6,033 8 -
Stamps :—Paper and Parchment for Stamps -		21,095 17 2	21,621 5 4	15,846 8 4	16,072 7 5	16,105 15 2
	£.	168,691 11 5	186,566 17 6	175,251 17 3	180,042 10 6	188,285 15 7
		Year ending 5 January				
		1846.	1847.	1848.	1849.	1850.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
UNITED KINGDOM :						
Customs - - - - -		1,605,062 2 3	1,616,943 6 11	1,650,290 6 5	1,646,360 10 11	1,627,337 10 9
Excise - - - - -		1,063,135 15 6	1,034,692 13 11	1,020,083 3 1	1,016,778 11 11	980,161 7 3
Stamps - - - - -		176,147 - 7	174,866 11 6	177,403 7 6	168,212 13 3	157,461 18 9
Taxes - - - - -		206,094 9 10	210,868 3 3	210,489 7 7	207,258 19 4	204,196 5 10
Income and Property Tax - - - - -		164,427 11 11	147,666 9 7	153,606 6 2	148,829 17 10	150,759 5 5
Post Office - - - - -		1,125,594 5 -	1,138,745 2 4	1,196,520 1 6	1,403,250 13 2	1,324,562 16 10
TOTAL Gross Revenue applied to Payments when in progress to the Exchequer† }	£.	4,340,461 5 1	4,323,782 7 6	4,408,392 12 3	4,590,691 6 5	4,444,479 4 10
† Including in Costs of Collection and Management :						
Customs :						
Warehousing Establishments, &c. - - -		120,511 7 9	127,278 16 -	135,246 4 3	134,208 12 1	131,075 2 10
Compensations to Naval Officers in the Plantations - - - - -		2,989 14 8	3,039 14 8	2,989 14 8	2,597 6 8	2,465 1 5
Compensations, &c., on account of Coast Blockade - - - - -		38,925 9 2	37,092 7 7	38,538 12 11	40,596 2 3	42,310 17 5
Excise :—Compensations to Tax Officers, Ireland - - - - -		5,621 9 3	4,857 13 8	4,329 12 2	4,131 16 5	3,873 5 2
Stamps :—Paper and Parchment for Stamps		10,800 3 6	10,267 11 5	13,572 9 4	12,510 17 2	10,570 6 7
	£.	178,848 4 4	182,536 3 4	194,676 13 4	194,044 14 7	190,294 13 5

* In all the public accounts of Gross Revenue applied to payments when in progress to the Exchequer, from 1843 to 1857, which have been hitherto published, no separate apportionment appears of the amounts of Land and Assessed Taxes, and of Property and Income Tax so applied. Such apportionment has now for the first time been made by the Inland Revenue Department, for the purpose of this Return.

Exchequer, to Payment of Costs of Collection and Management of Revenue, &c.—*cont^d*.

[Appendix, No. 1.]

PAYMENTS OUT OF GROSS REVENUE.	Year ending 5 January				
	1841.	1842.	1843.	1844.	1845.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE, INCLUDING SUPERANNUATIONS:					
Customs and Inland Revenue - - - - -	2,833,424 5 -	2,799,195 19 1	2,767,186 - 10	2,848,437 17 -	2,932,405 14 8
Post Office - - - - -	864,691 7 8	930,933 17 1	966,759 7 9	966,395 5 -	974,365 11 5
TOTAL - - - £.	3,698,115 12 8	3,730,129 16 2	3,733,945 8 7	3,814,833 2 -	3,906,771 6 1
OTHER PAYMENTS FOR NATIONAL OBJECTS:					
Quarantine Establishments, &c. - - - - -	18,311 17 8	18,819 18 8	17,947 6 4	17,992 14 11	17,114 11 7
Keeping Trade and Navigation Accounts - - - - -	8,137 13 4	8,174 5 10	8,235 5 11	8,684 15 4	8,948 5 5
Herring Fishery Board, Scotland - - - - -	14,607 - -	13,603 18 -	19,410 7 -	11,286 5 -	17,762 10 -
Trinity Light and Pilotage Dues - - - - -	32,753 - -	36,435 1 1	24,408 16 1	26,539 - 5	10,590 17 10
Compensation to South Sea Guarantee Fund - - - - -	3,720 9 1	3,720 - -	3,720 - -	3,720 - -	3,720 - -
Highland Roads and Bridges, per 43 Geo. 3, c. 80 - - - - -	5,000 - -	- - -	- - -	- - -	- - -
Repayment of Advances for Holyhead Roads, &c. - - - - -	1,678 2 9	5,437 12 6	5,437 12 6	5,437 12 6	5,437 12 6
Hereditary Pensions out of Excise and Post Office - - - - -	20,294 18 -	16,784 18 -	20,294 18 -	23,804 18 -	18,947 - -
Judicial Establishment, &c., Scotland - - - - -	150,975 13 11	143,276 15 6	149,772 3 11	149,536 14 11	7,097 17 3
Civil Government, Isle of Man - - - - -	8,898 10 -	6,140 19 1	6,010 6 8	6,540 9 6	147,791 14 5
Augmentation to Stipends of Scotch Clergy - - - - -	16,838 18 11	16,781 18 2	16,902 7 2	16,808 11 10	16,729 18 8
Miscellaneous - - - - -	17,868 18 4	24,610 5 1	30,698 2 4	17,779 6 3	17,949 5 4
TOTAL other Payments - - - - -	299,085 2 -	293,785 11 11	302,837 5 11	288,130 8 8	271,999 13 -
Viz.—Out of Gross Customs, and Inland Revenue - - - - -	278,961 15 11	286,550 9 5	292,092 3 5	273,875 6 2	261,254 10 6
Out of Post Office - - - - -	11,985 12 9	7,295 2 6	10,745 2 6	14,255 2 6	10,745 2 6
TOTAL Payments out of Gross Revenue, &c. - - - - - £.	3,997,200 14 8	4,023,915 8 1	4,036,782 14 6	4,102,963 10 8	4,178,770 19 1
Year ending 5 January					
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE, INCLUDING SUPERANNUATIONS:	1846.	1847.	1848.	1849.	1850.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs and Inland Revenue - - - - -	2,941,249 1 2	2,888,209 9 7	2,926,880 9 8	2,915,761 8 9	2,853,918 8 7
Post Office - - - - -	1,114,849 2 6	1,128,437 12 4	1,185,337 6 6	1,386,853 7 3	1,307,478 2 8
TOTAL - - - £.	4,056,098 3 8	4,016,647 1 11	4,112,217 16 2	4,302,614 16 -	4,161,396 11 3
OTHER PAYMENTS FOR NATIONAL OBJECTS:					
Quarantine Establishments, &c. - - - - -	15,760 17 8	14,690 13 -	16,400 14 11	11,626 11 1	7,689 7 7
Keeping Accounts of Trade and Navigation, &c. - - - - -	12,027 16 5	9,999 17 7	10,378 14 8	10,096 19 10	10,400 14 6
Herring Fishery Board - - - - -	11,737 10 -	11,519 5 -	16,978 10 -	12,513 5 -	14,008 15 -
Trinity Light and Pilotage Dues - - - - -	23,406 1 5	50,668 7 2	39,629 4 9	32,787 6 11	30,378 18 9
Commissioners of Highland Roads - - - - -	5,437 12 6	5,000 - -	5,875 5 -	5,437 12 6	5,437 12 6
Hereditary Pensions out of Excise and Post Office Revenues - - - - -	21,642 16 -	20,294 18 -	20,294 18 -	20,294 18 -	20,294 18 -
Judicial Establishment, &c., Scotland - - - - -	149,076 12 6	149,828 4 8	140,538 7 10	143,630 4 8	141,859 14 7
Civil Government, Isle of Man - - - - -	8,970 18 1	10,315 14 11	9,334 19 -	9,809 7 -	9,768 14 9
Augmentation of Stipends to Scotch Clergy - - - - -	16,758 15 3	16,854 - 1	17,823 17 3	16,851 5 7	16,984 19 2
Miscellaneous - - - - -	18,344 1 7	17,964 5 2	18,920 4 8	25,028 19 10	26,258 18 9
TOTAL other Payments - - - £.	284,363 1 5	307,135 5 7	296,174 16 1	288,076 10 5	283,082 13 7
Viz.—Out of Gross Customs and Inland Revenue - - - - -	273,617 18 11	296,827 15 7	284,992 1 1	271,679 4 6	265,997 19 5
Out of Post Office - - - - -	10,745 2 6	10,307 10 -	11,182 15 -	16,397 5 11	17,084 14 2
TOTAL Payments out of Gross Revenue, &c. - - - - - £.	4,340,461 5 1	4,323,782 7 6	4,408,392 12 3	4,590,691 6 5	4,444,479 4 10

Appendix, No. 1.] ABSTRACT ACCOUNT of Gross Revenue received and applied, in progress to the

AMOUNTS OF GROSS REVENUE APPLIED.	Year ending 5 January				Quarter
	1851.	1852.	1853.	1854.	to 5 April
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	1854.
UNITED KINGDOM:					
Customs - - - - -	1,599,481 2 9	1,603,876 1 5	1,585,503 16 1	1,603,708 12 2	416,834 19 10
Excise - - - - -	962,123 19 11	934,155 4 6	910,982 5 2	965,513 3 5	238,822 5 7
Stamps - - - - -	166,396 12 -	160,458 18 -	157,794 13 11	173,370 9 4	48,170 15 5
Taxes - - - - -	202,296 3 3	222,148 4 7	185,588 2 4	181,429 13 4	41,619 8 4
Income and Property Tax - - - - -	141,191 4 5	134,720 16 -	145,040 11 -	143,604 12 2	49,935 8 2
Post Office - - - - -	1,457,363 3 5	1,304,163 12 9	1,351,907 3 2	1,418,679 15 10	451,624 19 3
TOTAL Gross Revenue applied to Payments when in progress to the Exchequer* } £.	4,528,852 5 9	4,359,522 17 3	4,336,816 11 8	4,486,306 6 3	1,247,007 16 7
* Including in Costs of Collection and Management:					
Customs:					
Warehousing Establishments, &c. -	123,018 5 11	121,314 18 4	121,250 13 6	115,254 13 4	32,213 16 9
Compensation to Naval Officers in the Plantations - - - - -	2,267 14 4	2,172 4 4	2,076 14 4	1,926 14 4	431 13 7
Compensation, &c., on account of Coast Blockade - - - - -	42,314 8 3	43,360 11 1	43,593 15 8	41,974 17 11	10,560 7 -
Excise:					
Compensation to Tax Officers, Ireland -	3,558 3 10	3,765 - 5	3,334 4 -	3,139 5 9	759 14 5
Stamps:					
Paper and Parchment for Stamps -	15,550 2 11	15,689 14 5	11,672 7 1	13,154 5 7	4,082 4 3
£.	186,708 15 3	186,302 8 7	181,927 14 7	175,449 16 11	48,047 16 6
Year ending 31 March					
UNITED KINGDOM:	1855.	1856.	1857.		
	£. s. d.	£. s. d.	£. s. d.		
Customs - - - - -	200,176 17 10	207,033 13 3	209,903 13 4		
Excise - - - - -	187,969 11 11	373,734 2 7	173,294 13 2		
Stamps - - - - -	15,418 12 1	14,742 2 4	17,406 7 11		
Taxes - - - - -	16,047 3 4	18,058 8 1	17,305 19 1		
Income and Property Tax - - - - -	-	-	-		
Post Office - - - - -	26,708 18 9	53,494 5 2	35,992 6 2		
TOTAL Gross Revenue applied to Payments when in progress to the Exchequer } £.	446,321 3 11	667,062 11 5	453,902 19 8		

Exchequer, to Payment of Costs of Collection and Management of Revenue, &c.—*contd.*

[Appendix, No. 1.]

PAYMENTS OUT OF GROSS REVENUE.	Year ending 5 January								Quarter to 5 April 1854.	
	1851.		1852.		1853.		1854.			
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
COSTS OF COLLECTION AND MANAGEMENT OF REVENUE, INCLUDING SUPERANNUATIONS:										
Customs and Inland Revenue - - - -	2,805,540	6 9	2,779,953	9 7	2,737,478	7 2	2,783,993	13 -	718,099	3 -
Post Office - - - - -	1,437,899	8 6	1,293,418	10 3	1,335,562	8 11	1,407,934	13 4	451,259	6 9
TOTAL - - - £.	4,243,439	15 3	4,073,371	19 10	4,073,040	16 1	4,191,928	6 4	1,169,358	9 -
OTHER PAYMENTS FOR NATIONAL OBJECTS, viz.:										
Quarantine Expenses - - - - -	4,318	16 2	3,747	7 1	3,956	17 11	3,592	6 6	2,027	3 2
Keeping Trade and Navigation Accounts - -	9,687	19 4	8,990	9 1	11,302	- 9	13,683	14 6	2,514	8 3
Herring Fishery Board - - - - -	16,149	10 -	15,000	- -	12,000	- -	14,000	- -	-	-
Trinity Light and Pilotage Dues - - - -	34,488	4 7	37,450	8 -	40,118	5 8	30,378	18 10	20,458	4 5
Commissioners of Highland Roads - - -	5,437	12 6	5,437	12 6	5,437	12 6	5,437	12 6	5,365	12 6
Hereditary Pensions out of Excise and Post Office Revenue - - - - -	20,294	18 -	20,294	18 -	20,294	18 -	20,294	18 -	2,562	13 8
Judicial Establishment, &c., Scotland - -	141,024	4 1	124,386	13 1	119,639	3 4	121,464	8 -	38,607	4 -
Civil Government, Isle of Man - - - -	9,067	10 8	9,742	7 5	10,637	15 3	9,352	2 5	2,840	1 8
Augmentation of Stipends to Scotch Clergy -	16,927	5 11	16,955	7 8	17,039	19 10	17,039	19 10	-	-
Population Returns, Scotland - - - -	-	- -	26,219	4 8	-	-	-	-	-	-
Miscellaneous - - - - -	28,016	9 3	17,926	9 11	23,349	2 4	16,133	19 4	3,273	19 2
Redemption of Hereditary Pension out of Excise Revenue - - - - -	285,412	10 6	286,150	17 5	263,775	15 7	251,377	19 11	77,649	6 10
TOTAL other Payments - - - £.	285,412	10 6	286,150	17 5	263,775	15 7	294,377	19 11	77,649	6 10
Viz.—Out of Gross Customs and Inland Revenue - - - -	265,948	15 8	275,405	14 11	247,431	11 4	445,928	8 9	77,283	14 4
Out of Post Office Revenue - -	19,463	14 10	10,745	2 6	16,344	4 3	10,745	2 6	365	12 6
TOTAL Payments out of Gross Revenue, &c. - £.	4,528,852	5 9	4,359,522	17 3	4,336,816	11 8	4,486,306	6 3	1,247,007	16 7

SUPERANNUATIONS, &c., OF REVENUE DEPARTMENT:	Year ending 31 March					
	1855.		1856.		1857.	
	£.	s. d.	£.	s. d.	£.	s. d.
Customs and Inland Revenue - - - - -	401,055	3 5	405,346	9 10	406,999	9 9
Post Office - - - - -	16,473	8 9	23,499	19 1	27,261	13 7
TOTAL - - - £.	417,528	12 2	428,846	8 11	434,261	3 4
OTHER PAYMENTS FOR NATIONAL OBJECTS, viz.:						
Hereditary Pensions out of Excise and Post Office Revenues - -	18,627	2 -	18,986	10 1	9,930	12 6
Remaining Charges for Judicial Establishment, &c., Scotland -	10,165	9 9	6,052	11 3	9,711	3 10
Redemption of Hereditary Pensions out of Excise and Post Office Revenues - - - - -	28,792	11 9	25,039	1 4	19,641	16 4
TOTAL other Payments - - - £.	28,792	11 9	238,216	2 6	19,641	16 4
Viz.—Out of Gross Excise Revenue - - - -	18,557	1 9	208,121	16 5	10,911	3 10
„ Post Office Revenue - - - - -	10,235	10 -	29,994	6 1	8,730	12 6
TOTAL Payments out of Gross Revenue - - - £.	446,321	3 11	607,062	11 5	453,902	19 8

Appendix, No. 2.

GROSS REVENUES OF CROWN LANDS, &c.

ABSTRACT ACCOUNTS of the GROSS REVENUES of the CROWN LANDS, and WOODS and FORESTS in the UNITED KINGDOM (exclusive of Amounts contained in Appendix, No. 3); of Sums applied out of such Gross Revenues in progress to the Exchequer, for Costs of Collection, and for other Payments, distinguishing the Amounts of the several Heads of such other Payments; and of Net Payments into the Exchequer; together with Balances remaining, in each Financial Year from 5 January 1801 to 31 March 1869.

EXPLANATORY NOTES.

1. The following Memorandum is appended to the Statement of the Land Revenue for the year ending 5th January 1823, in the Annual Finance Accounts for 1823, p. 114.

"In former Annual Accounts laid before Parliament, relating to the Crown Lands, the Revenue and Expenditure in the Royal Forests has not been included, that Revenue not being by the Civil List Act applicable to the same uses as the Rents arising from the demised estates. But in consequence of the inadequate state of the Forest Revenue to meet the demands for buildings, fences, and plantations, and other charges thereon, and the Supplies furnished in Aid thereof, from Rents or Sales of demised or demisable Estates, it has been thought right to include, in this Return, the whole Revenue and Expenditure of Crown property, under the management of this Board.

"The difference between the above statement and the Accounts of the last year, in respect of the Balances outstanding on 5th January 1822, arises from the production of the Balance upon Accounts standing in the names of the Commissioners and of the Monies in the hands of Deputy Surveyors, to meet the recommendation of the Committee on Public Accounts; these Sums not having been included in former Statements.

"Office of Woods, &c. }
"18 March 1823.

(signed)

"C. Arbuthnot,
"Wm. Dacres Adams,
"R. Dawkins,

} Commissioners of Her Majesty's Woods, &c."

2. A further change was made in the Statement of the Land Revenue for the year ending 5th January 1823 and following years, in the Finance Accounts, in pursuance of the recommendation of the Committee of Public Accounts of 1822. Up to that period, the produce of the Sales of Estates and its application had been excluded from the statements of Land Revenue, but they were afterwards included until the Capital Account of the Land Revenue was separated from the Income and Expenditure Account in 1849, under the provisions of the Act 11 & 12 Vict. c. 102.

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I. Abstract Account of the Gross Revenues of the Crown Lands in England and Wales, and their Application, in each Financial Year from 5 January 1801 to 5 January 1822, as shown in the Annual Finance Accounts; the Produce of Sales of Estates, and the Revenue of the Royal Forests, and their Application, not having been included	168
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Appendix, No. 2—continued.

I.—ABSTRACT ACCOUNT of the GROSS REVENUES of the CROWN LANDS in *England and Wales*, and their Application, in each Financial Year from 5 January 1801 to 5 January 1822, as shown in the Annual Finance Accounts; the Produce of Sales of Estates, and the Revenue of the Royal Forests, and their Application, not having been included.

	RECEIPTS OF GROSS REVENUE.					PAYMENTS OUT OF GROSS REVENUE.					12. Net Payment into Exchequer.	13. Balance at end of Year.
	1. Balances at beginning of Year.	2. Land Revenue, Rents, &c.	3. Fines on Crown Leases.	4. Dividends on Stock, the Produce of Sales of Lands, &c.	5. TOTAL RECEIPT.	6. Total Receipt, including Balances.	7. Costs of Collection and Management	8. Ancient Pensions, &c. Land Revenues.	9. For Lands and Buildings Purchased, &c.	10. For Maintaining and Improving Royal Forests and Parks, &c.	11. TOTAL PAYMENTS.	
Year to 5 Jan. 1802	£. 19,739	£. 21,942	£. 279	£. 3,660	£. 25,881	£. 45,620	£. 4,660	£. 8,102	-	£. 12,214	£. 24,976	£. 19,677
1803	19,677	19,961	4,196	3,671	27,898	47,505	5,692	9,613	-	13,701	29,006	17,532
1804	17,532	20,267	9,187	3,703	32,157	50,689	2,298	9,210	-	16,670	28,179	21,544
1805	21,544	28,636	2,822	3,710	35,168	56,712	2,345	10,009	-	12,517	24,871	30,874
1806	30,874	25,341	1,832	3,743	30,916	61,700	2,520	9,280	-	18,158	29,958	30,865
1807	30,865	27,556	5,574	3,796	36,926	67,791	2,433	9,027	-	23,494	34,954	31,870
1808	31,870	35,654	5,873	3,983	45,510	77,380	2,433	9,224	-	24,516	36,173	40,240
1809	40,240	42,120	4,481	4,120	50,721	90,961	3,514	9,284	-	25,495	38,293	28,465
1810	28,465	44,143	14,515	4,156	62,814	91,279	3,899	8,915	-	21,243	47,922	47,922
1811	9,300	68,205†	15,925	20,843	104,973	114,273	4,048	6,896	-	19,419	30,363	77,893
1812	6,017	59,513	8,099	14,896	82,508	88,525	2,667	7,559	-	27,499	37,225	33,135
1813	17,665	47,168	6,399	15,451	69,018	86,683	2,430	5,744	14,430	43,431	66,925	15,492
1814	3,166	66,747	2,560	15,624	84,931	90,097	2,394	7,489	-	35,954	74,937	11,016
1815	33,244	57,792	352	15,111	73,255	106,499	2,322	6,107	-	66,552	74,981	1,216
1816	30,302	89,361 §	7,208	8,076	85,861	145,147	2,385	8,248	-	69,016	79,649	864
1817	64,634	61,995	4,774	7,754	74,523	139,157	2,688	7,999	-	82,106	92,793	1,289
1818	21,079 †	102,437	2,055	7,588	112,080	133,159	2,793	10,045	70,528	24,523	107,889	967
1819	24,303	85,691	1,682	7,337	94,710	119,013	4,314	9,659	57,549	22,904	94,426	967
1820	23,620	93,960	2,981	5,876	102,817	126,437	3,462	9,116	55,581	41,094	109,253	960
1821	16,924	92,019	1,592	5,618	98,629	114,853	3,939	9,222	47,870	38,656	99,687	967
1822	14,199	91,349	9,939	5,333	106,621	120,820	3,830	6,915	39,596	55,724	106,095	967
£.	500,559	1,192,057	112,325	163,449	1,467,831	1,974,390	67,056	177,663	285,534	694,886	1,225,159	224,627
												524,604

* The total net annual Exchequer Receipt, under the head of Crown Lands, for a series of Years was as follows:

	£.	s.	d.
Rent of an Alum Mine -	-	-	960
Rent of a Lighthouse -	-	-	6 13 4
	£.		966 13 4

† The sum of 25,940 l. 1 s. 8 d., included in the amount of 68,205 l., under the head of Land Revenue, was received under the following circumstances:

Net produce of Compensation for Mooring-chains in the River Thames, and of Sales of Land for the Redemption of Land Tax, in the Year ending 5 January 1811, viz.			£.	s.	d.
Sales of Land for the Redemption of Land Tax, in the Year ending 5 January 1811, viz.			-	-	316,824 18 6
Money -			-	-	25,940 1 8

The latter sum was paid into the Exchequer.

‡ After deducting 23,995 l. 10 s. 8 d., due from late Receivers, in default, and written off as irrecoverable.

§ Including 29,043 l., concealed Receipts of previous years, in the hands of a Deputy Receiver for the counties of Lincoln and Nottingham, now brought to account.

Appendix, No. 2—continued.

II—ABSTRACT ACCOUNT of the Produce of SALES of ESTATES and other Portions of the CROWN LANDS, &c., showing the Amount received and applied, in each Financial Year from 5 January 1801 to 25 March 1830, as shown in Parliamentary Return, No. 128 of 1831, p. 862; and to 31 March 1848, as shown in No. 574 of 1849, p. 166.

Note.—The following amounts had been previously received and invested in 3½ per Cent. Stock, under the provisions of 26 Geo. 3, c. 87, and subsequent Acts.

		£.			£.
Year 1786 to 5 Jan. 1794	-	80,547	Year to 5 Jan. 1800	-	13,677
" 1795	-	689	" " 1801	-	19,390
" 1796	-	2,120			
" 1797	-	926			
" 1798	-	3,324			£. 122,495
" 1799	-	1,822			

There is no corresponding account of the amount of stock purchased and sold during the period of this account; but the receipts from dividends on account of such stock held in each year up to 5 January 1822, are shown in Column 2 of the preceding Account.

	TOTAL RECEIPT applied in each Year.		APPLICATION.		
			Invested in £. 3 per Cent. Stock, the Produce, when Sold, to be applied to the Purchase of other Estates or Redemption of Land Tax.	Applied in the Purchase of other Estates, and to the Formation of the New Street, &c.	
	£.	£.	£.	£.	£.
In the year ended 5 Jan. 1802	86,018		86,018	—	
" " 1803	29,959		29,959	—	
" " 1804	5,232		5,232	—	
" " 1805	20,451		20,451	—	
" " 1806	26,125		26,125	—	
" " 1807	13,580		13,580	—	
" " 1808	6,304		6,304	—	
" " 1809	7,421		7,421	—	
" " 1810	12,048		12,048	—	
" " 1811	14,509		14,509	—	
" " 1812	5,462		5,462	—	
" " 1813	27,433		27,433	—	
" " 1814	20,037		13,056	6,932	
" " 1815	8,965		3,090	5,875	
" " 1816	89,367		-	89,367	
" " 1817	11,575		-	11,575	
" " 1818	49,787		3,000	46,787	
" " 1819	51,995		-	51,995	
" " 1820	32,683		11,488	21,195	
" " 1821	88,482		50,732	37,750	
" " 1822	13,127		520	12,608	
" " 1823	27,277		1,310	25,967	
" " 1824	81,579		-	81,579	
" " 1825	49,949		-	49,949	
" " 1826	46,358		-	46,358	
" " 1827	13,628		-	13,628	
" " 1828	93,620		-	93,620	
" " 1829	145,140		-	145,140	
" " 1830	119,544		-	119,544	
To 25 March - - - 1830	5,338		-	5,338	
		1,202,993			865,256
Year to 31 March - 1831	67,922		-	67,922	
" " 1832	71,998		-	71,998	
" " 1833	62,734		-	62,734	
" " 1834	98,128		-	98,128	
" " 1835	63,427		-	63,427	
" " 1836	29,823		-	29,823	
" " 1837	58,704		-	18,704	
" " 1838	125,556		-	125,556	
" " 1839	32,788		-	32,788	
" " 1840	23,370		-	23,370	
" " 1841	31,306		-	31,306	
" " 1842	28,344		-	28,344	
" " 1843	6,025		-	6,025	
" " 1844	13,688		-	13,688	
" " 1845	50,232		-	50,232	
" " 1846	4,900		-	4,900	
" " 1847	17,214		-	17,214	
" " 1848	12,718		-	12,718	
		788,607			788,607
	£.	1,991,600	337,737	-	1,653,863

Appendix, No. 2—continued.

III.—ABSTRACT ACCOUNT of the GROSS REVENUES of the CROWN LANDS, WOODS, and FORESTS, in the as shown in the Annual Finance Accounts, the Capital Account

* The Revenues of the Crown Lands in Scotland are included from Martinmas 1831, per 2 & 3 Will. 4, c. 112. Previously to this period they were Amount of Net Receipts of the Crown Lands in Ireland, in

	1. Balances at the beginning of the Year.	GROSS REVENUES.					7. Other Receipts, from Loans.	8. TOTAL Receipts, including Balances.
		2. Land Revenue, Rents, &c., including Interest on Investments.	3. Fines on Crown Lands.	4. From Sales, &c. of Crown Lands, and Old Materials, Charges for Leases, Surveys, and Fees.	5. From Sales of Timber of Parks and Forests, and Rents of Forest Lands.	6. TOTAL.		
	£.	£.	£.	£.	£.	£.	£.	£.
Year to 5 Jan. 1823	45,807 ⁽¹⁾	97,652	18,111	69,912	44,884	230,559	20,000 ⁽²⁾	296,366
" " 1824	28,920	148,168	26,585	99,348	38,235	312,336	-	341,256
" " 1825	76,709	153,965	7,236	70,387	50,538	282,126	300,000 ⁽⁴⁾	658,835
" " 1826	111,860	139,103	4,879	223,850 ⁽³⁾	45,934	413,766	100,000 ⁽⁵⁾	625,626
" " 1827	37,857	161,689	7,418	69,260	39,721	278,088	100,000 ⁽⁶⁾	415,945
" " 1828	24,777	195,753	8,501	74,643	38,130	317,027	150,000 ⁽⁶⁾	491,804
" " 1829	76,957	229,497	13,028	166,295	39,973	448,793	400,000 ⁽⁷⁾	925,750
" " 1830	60,815	241,413	10,707	169,199	44,162	465,481	300,000 ⁽⁸⁾	826,296
" " 1831	72,954	230,050	18,086	76,020	39,586	363,742	-	436,696
" " 1832	45,273	231,480	-	94,128	48,163	373,771	-	419,044
" " 1833	64,504	231,904	766	86,702	40,153	359,525	-	424,020
" " 1834	87,864	261,602	1,614	123,808	37,529	424,553	-	512,417
" " 1835	116,883	240,081	2,453	77,514	34,932	354,980	-	471,863
" " 1836	134,048	259,241	7,233	71,358	45,141	382,973	-	517,021
" " 1837	77,371	257,335	840	69,149	34,269	361,593	-	438,964
" " 1838	54,535	254,609	1,195	126,383	37,593	419,780	-	474,315
" " 1839	90,463	264,134	929	78,410	45,169	388,642	-	479,105
" " 1840	92,318	260,453	1,278	39,399	56,686	357,816	-	450,134
" " 1841	69,923	278,384	2,165	146,618	55,254	482,421	-	552,344
" " 1842	78,431	277,198	1,144	108,614	51,342	438,298	-	516,729
" " 1843	77,434	267,186	-	59,748	41,227	368,161	-	445,595
" " 1844	54,827	301,691	500	54,259	48,297	409,376	-	464,203
" " 1845	71,369	311,508	-	85,820	44,255	441,583	-	512,952
" " 1846	64,620	308,407	1,127	83,402	54,472	447,408	-	512,028
" " 1847	91,339	278,321	902	62,194	53,065	394,482	-	485,821
" " 1848	40,141	268,981	-	54,170	47,686	370,837	59,926 ⁽⁹⁾	470,904
TOTALS - - £.	1,847,999	6,154,434	136,697	2,440,590	1,156,396	9,888,117	1,429,926	13,166,042

(¹) Including balances in the hands of Deputy Surveyors, &c., other than balances stated at the end of the previous year, in pursuance of the recommendations of the Commissioners of Public Accounts in 1822.

(²) Balance of advance from Parliamentary Grant of 100,000 £.

(³) Including 158,661 £., proceeds of sale of stock.

(⁴) Advance from Consolidated Fund, in part of 400,000 £., per 5 Geo. 4, c. 48, and applied to discharge loan from Bank of England, for the New Street.

(⁵) To complete advance from Consolidated Fund of 400,000 £., and applied, together with the proceeds of sales of stock, towards discharging loan* of 300,000 £. from Royal Exchange Assurance Company, for the New Street.

(⁶) Advance of 250,000 £. from Commissioners of French claims, towards building Buckingham Palace.

(⁷) Loan of 400,000 £. from Public Works Commissioners, for improvements in the Strand, per 7 Geo. 4, c. 77, repaid as per contra.

(⁸) Loan of 300,000 £. from Equitable Assurance Company, for improvements in the Strand, per 10 Geo. 4, c. 61. This loan was discharged out of the New Street Fund, viz.:—

In Year ending 5th January 1834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	£. 90,000
" " " 1836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
" " " 1837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,000

£. 300,000

(⁹) Loan from Public Works Commissioners, for Battersea Park, &c.

Appendix, No. 2—continued.

UNITED KINGDOM,* and the Application thereof, in each Financial Year from 5 January 1822 to 5 January 1848; not having been distinguished from the Income and Expenditure Account.

included in the Hereditary Revenues of the Crown in Scotland. The Revenues of the Crown Lands in Ireland are included from 5 July 1827. For the each Financial Year from 1801 to 1827, see Appendix, No. 3.

PAYMENTS OUT OF GROSS REVENUE, &c.						15.	16.	17.	18.	
9.	10.	11.	12.	13.	14.	TOTAL.	Repayment of Principal of Loans (Interest included in Col. 12).	Net Payment into Exchequer.	Balance at end of Year.	
Costs of Collection and Manage- ment.	Ancient Pensions, &c. Charged on Land Revenue.	Salaries, &c. of Ancient Officers of Forests and Parks.	For Lands and Buildings Purchased, Improvements, including the New Street, and Charing Cross and the Strand, Rates and other Charges on the Lands, and Allowances to Crown Tenants.	For Maintaining and Improving Royal Forests and Parks.	Treasury, Par- liamentary, and other Fees.					
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
52,515 ⁽¹⁾	6,705	-	152,422	54,831	-	266,473	-	973	28,920	Year to 5 Jan. 1823.
44,552	6,777	-	167,648	43,252	1,351	263,580	-	967	76,709	" " 1824.
51,000	6,484	-	117,054	70,619	851	246,008	300,000	967	111,860	" " 1825.
47,054	6,912	-	78,126	150,436	5,241	287,769	300,000	-	37,857	" " 1826.
43,962	6,547	-	168,784	168,085	3,790	391,168	-	-	24,777	" " 1827.
44,973	6,126	-	246,594	115,446	1,708	414,847	-	-	76,957	" " 1828.
43,096	7,486	-	675,150	135,566	3,637	864,935	-	-	60,815	" " 1829.
26,327	7,380	10,554	594,987	94,596	3,848	737,092	86,250 ⁽²⁾	-	72,954	" " 1830.
27,971	7,489	7,952	186,205	74,474	2,332	306,423	85,000 ⁽³⁾	-	45,273	" " 1831.
26,332	6,009	7,230	153,442 ⁽²⁾	73,175	3,352	269,510	85,000 ⁽⁴⁾	-	64,504	" " 1832.
25,183	6,719	6,406	141,342	68,086	4,429	252,165	84,000 ⁽⁴⁾	-	87,864	" " 1833.
28,014	15,224 ⁽⁵⁾	6,585	229,541	79,012	1,158	359,534	36,000 ⁽⁴⁾	-	116,883	" " 1834.
43,824 ⁽⁶⁾	14,926	5,512	178,351	83,553	2,249	327,815	10,000	-	134,048	" " 1835.
38,866	11,296	6,998	309,270	62,237	983	429,650	10,000	-	77,371	" " 1836.
39,076	12,542	5,352	224,915	91,948	596	374,429	10,000	-	54,535	" " 1837.
39,751	12,236	7,414	222,057	91,553	811	373,852	10,000	-	90,463	" " 1838.
40,789	11,674	9,594	69,726	74,115	889	206,787	-	180,000	92,313	" " 1839.
39,509	23,598	10,638	69,612	76,090	764	220,211	-	160,000	69,923	" " 1840.
37,586	13,634	10,452	164,804	78,269	1,668	306,413	-	167,500	78,431	" " 1841.
39,076	14,531	10,373	121,636	90,429	1,250	277,295	-	162,000	77,434	" " 1842.
39,115	14,518	10,527	117,054	75,870 ⁽⁷⁾	684	257,768	-	133,000	54,827	" " 1843.
40,038	13,718	10,018	109,017	102,030	513	275,334	-	117,500	71,369	" " 1844.
41,458	14,343	10,446	110,433	116,412	240	293,332	-	155,000	64,620	" " 1845.
42,119	12,851	10,711	89,420	145,101	487	300,689	-	120,000	91,339	" " 1846.
43,336	13,274	10,504	139,227	118,147	1,192	325,680	-	120,000	40,141	" " 1847.
45,998	13,321	11,114	132,694	128,863	655	332,645	-	77,000	61,259	" " 1848.
1,031,520	285,720	168,380	4,968,941	2,462,195	44,678	8,961,434	946,250	1,394,907	1,863,451	

(1) Including 23,826 £. for salaries, &c. of officers of Royal Forests, not previously charged, and also a further amount for salaries, &c. of Office of Woods, and compensations to old officers.

(2) The expenditure for rebuilding Buckingham Palace is included in Column 12: viz.—

From 1827-8 to 1830-1, including 5,376 £. for ground works - - - - - £. 496,000
From 1831-2, on the recommencement of the works under Mr. Blore, to 1840-1 - - - - - 254,998

(3) Repaid to Public Works Commissioners, in part of loan of 400,000 £., and included in Col. 16, from 1829-30 to 1836-7, as above - 86,250

Ditto, out of New Street Fund (see Account II., and Col. 12): viz.—

In 1835-6 - - - - - £. 65,000
1836-7 - - - - - 162,500
1837-8 - - - - - 86,250

313,750

£. 400,000

(4) Repaid to Commissioners of French Claims, in 1830-1 (included in Col. 16) - - - - - £. 75,000
1831-2 " " - - - - - 75,000
1832-3 " " - - - - - 75,000
1833-4 " " - - - - - 25,000

Principal - - - - - £. 250,000

And in 1833-4, Interest (in Col. 12) - - - - - £. 34,843

(5) Including payments transferred from the Civil List, per 3 & 4 Will. 4, c. 86.

(6) Including expenses of Office of Works, now charged on Land Revenues, and payments on abolition of Office of Auditor of Land Revenues.

(7) Including for land for Victoria Park, from 1842-3 to 1847-8, 135,944 £.

INCOME AND EXPENDITURE ACCOUNT.

IV.—ABSTRACT ACCOUNT of the GROSS REVENUES of the CROWN LANDS, WOODS, and FORESTS, in the UNITED KINGDOM, and the Application thereof, in each Financial Year from 5 January 1848 to 31 March 1869; as shown in the Annual Finance Accounts.

	GROSS REVENUES.					6. TOTAL Receipts, including Balances.	PAYMENTS OUT OF GROSS REVENUES.							14. Net Payments into Exchequer.	15. Balance at end of the Year.
	1. Balances at the beginning of the Year.	2. Land Revenue, Rents, &c.	3. From Sale of Old Materials and other Miscellaneous Receipts.	4. From Sales of Timber, &c. of Parks and Forests, and Rents of Forest Lands.	5. TOTAL.		7. Costs of Collection and Management.	8. Ancient Pensions, &c. charged on Land Revenues.	9. Salaries of Ancient Officers of Forests and Parks.	10. Repairs, Taxes, and other Charges on Crown Estates.	11. Maintaining and Improving Royal Forests, &c.	12. Treasury, Par- liamentary, and other Fees.	13. TOTAL.		
Year to 5 January	£. 61,259	299,246	18,527	44,728	£. 362,501	£. 423,760	45,930	11,448	10,373	55,850	102,825*	994	£. 227,420	£. 81,000	115,340
"	115,340	288,270	16,072	46,634	351,076	466,416	49,625	10,594	9,529	35,455	86,872	1,052	193,127	160,000	113,289
"	1851	113,389	293,419	15,832	56,559	365,810	479,099	9,430	9,715	47,533	78,899	554	193,359	160,000	125,740
"	1852	125,740	289,326	1,664	61,967	352,957	49,396	10,803	5,277	29,812	56,507	756	152,551	150,000	176,146
"	1853	176,146	289,109	10,152	59,005	358,266	534,412	20,321†	3,385	31,209	44,726	1,599	111,711	260,000	162,701
"	1854	162,701	291,861	5,964	113,621	411,446	574,147	15,156	2,881	36,363	55,917	1,168	121,261	402,888	49,998
Quarter to 5 April 1854 -	49,988	71,794	3,211	36,217	111,222	161,210	3,933	1,082	610	16,631	17,306	382	39,944	65,000	56,266
Year ending 31 Mar. 1855	56,266	297,169	4,035	82,555	383,759	440,025	16,071	8,263	2,794	44,801	49,432	866	122,227	272,572	45,226
"	1856	45,226	310,946	3,670	107,099	421,715	15,365	9,183	2,620	58,775	47,514	753	134,210	281,518	51,215
"	1857	51,215	357,723	7,704	78,051	443,478	15,293	9,004	2,471	99,627	45,694	3,098	175,187	284,857	34,649
"	1858	34,649	326,738	4,188	86,983	417,909	16,024	8,412	2,493	74,605	46,083	1,025	148,642	276,654	27,262
"	1859	27,262	349,318	6,698	64,313	420,329	16,417	9,607	2,590	61,677	44,047	1,200	135,538	280,041	32,012
"	1860	32,012	349,091	7,530	59,910	416,531	16,588	9,382	2,388	47,546	40,273	850	116,977	284,479	47,087
"	1861	47,087	353,947	8,093	50,410	412,450	17,281	11,211	2,496	48,553	41,836	1,100	122,477	290,568	46,492
"	1862	46,492	359,776	7,283	50,349	417,408	16,812	9,732	2,503	62,905	44,990	200	137,142	295,000	31,758
"	1863	31,758	363,972	10,027	58,049	432,043	17,304	10,481	2,455	52,670	41,793	711	125,414	300,000	38,392
"	1864	38,392	372,687	9,095	44,486	426,268	16,935	10,380	2,462	56,034	37,205	731	123,747	305,000	35,913
"	1865	35,913	382,697	7,521	52,182	442,400	17,818	9,928	2,463	59,360	33,148	-	122,717	310,000	45,596
"	1866	45,596	387,631	11,390	51,610	450,631	17,827	9,756	2,488	52,153	35,048	284	117,556	320,000	58,671
"	1867	58,671	368,186	9,823	54,514	432,523	16,859	10,033	2,469	30,145	37,842	-	97,348	330,000	63,846
"	1868	63,846	385,589	8,350	55,305	449,253	16,816	10,692	2,526	26,222	39,525	-	95,781	345,000	72,318
"	1869	72,318	383,553	6,866	55,755	446,174	17,062	8,830	2,563	20,660	39,091	-	78,206	360,000	70,286
TOTALS - - £.	1,491,166	7,172,148	183,704	1,370,302	8,726,154	10,217,320	482,011	208,498	79,551	1,048,586	1,066,573	17,323	2,902,542	5,814,575	1,500,203

* Including 7,585*l.* towards formation of Victoria Park.

† Salaries and Expenses of Office of Woods, &c., and Superannuations, up to 10th October 1851, included in Column 7. Since provided for by Parliamentary Vote.

CAPITAL ACCOUNT (CASH).

V.—ABSTRACT ACCOUNT of the Produce of SALES, EXCHANGES, &c., of ESTATES and other Portions of the CROWN LANDS in the UNITED KINGDOM, and of the Application thereof, in each of the Twenty-one Financial Years ended 31 March 1869; as shown in the Annual Reports of the Commissioners of Woods, &c., laid before Parliament.

	CASH RECEIPTS.				5. TOTAL Receipts, including Balances.	APPLICATION.					11. Balances at the end of the Year, including Advances to be repaid, but excluding Stock and other Securities.
	1. Balances at the beginning of the Year, including Advances to be repaid, but excluding Stock and other Securities.	2. Receipts from Sales and Exchanges of Estates, &c.	3. Produce of Stock and other Securities Sold.	4. TOTAL.		6. Purchase and Exchange of Lands, Enfranchisement of Copyholds, and Redemption of Land Tax.	7. Other Expenditure (Surveyors' Charges, &c.).	8. Advances for Permanent Improvements, per 29 & 30 Vict. c. 62.	9. Invested in Stock and other Securities.	10. TOTAL.	
Year ending 31 Mar. 1849	£. * 90,532	£. 23,666	£. -	£. 23,666	£. 114,198	£. 26,555	£. 1,598	£. -	£. 25,000	£. 53,153	£. 61,045
"	1850 61,045	18,078	-	18,078	79,123	5,438	1,333	-	350	7,121	72,002
"	1851 72,002	82,007	-	83,007	155,009	2,958	1,030	-	73,016	77,004	78,005
"	1852 78,005	27,849	13,564	41,413	119,418	13,687	3,802	-	32,012	49,501	69,917
"	1853 69,917	51,062	-	51,062	120,979	4,615	805	-	15,013	20,433	100,546
"	1854 100,546	57,209	12,008	69,217	169,763	† 79,855	3,461	-	13	83,329	† 29,957
"	1855 29,957	94,613	112,239	206,852	236,809	187,187	3,523	-	6,013	196,723	40,086
"	1856 40,086	95,003	24,300	119,303	159,389	61,583	3,206	-	54,377	119,166	40,223
"	1857 40,223	110,604	-	110,604	150,827	53,791	1,334	-	75,165	130,290	20,537
"	1858 20,537	212,948	-	212,948	233,485	8,497	3,020	-	199,225	210,742	22,743
"	1859 22,743	168,239	130,397	298,636	321,379	230,793	3,237	-	35,015	269,045	52,334
"	1860 52,334	65,208	69,994	135,202	187,536	115,565	2,475	-	16	118,056	69,480
"	1861 69,480	78,947	95	79,042	148,522	83,982	3,577	-	42,932	130,491	18,031
"	1862 18,031	41,391	-	41,391	59,422	49,613	1,422	-	1,467	52,502	6,920
"	1863 6,920	161,897	73,800	235,697	242,617	201,197	13,656	-	12,018	226,871	15,746
"	1864 15,746	96,002	-	96,002	111,748	35,953	1,661	-	55,018	92,632	19,116
"	1865 19,116	56,676	35,025	91,701	110,817	65,213	1,271	-	35,019	101,503	9,314
"	1866 9,314	77,903	-	77,903	87,217	20,164	2,937	-	40,122	63,223	23,994
"	1867 23,994	83,165	89,096	172,261	196,255	145,835	3,497	7,647	20	156,990	39,256
"	1868 39,256	63,619	80,913	144,532	183,788	129,268	1,290	10,562	71	141,191	42,597
"	1869 42,597	68,130	-	68,130	110,727	18,554	1,189	16,920	657	37,320	73,407
TOTALS - - £.	992,381	1,735,216	641,431	2,376,647	3,299,028	1,540,303	59,324	35,129	702,539	2,337,295	905,256

* Including advances to Paving Commissioners, 1814-21, for sewer in Regent's Park, 60,710 *l.* 5 *s.* 3 *d.*

† Including 40,000 *l.* for redemption of pension of 1,200 *l.* payable to Earl Cowper out of the Land Revenue. ; Deducting 56,476 *l.* 18 *s.* 3 *d.*, balance remaining unavailable of 60,719 *l.* 5 *s.* 3 *d.*, advance for sewer in Regent-street, discharged by advice of law officers of the Crown.

Appendix, No. 2—continued.

CAPITAL ACCOUNT (STOCK).

VI.—ABSTRACT ACCOUNT of the Amount of CAPITAL, STOCK, and other Securities Purchased and Sold on account of Sales, Exchanges, &c., of Crown Lands, in each of the Twenty-one Financial Years ended 31 March 1869; together with the Balances of such Stock and other Securities held at the beginning and end of each Year; as shown in the Annual Reports of the Commissioners of Woods, &c., laid before Parliament.

	1.	2.	3.	4.	5.
	Balances at the beginning of the Year.	Purchased during the Year.	TOTAL.	Sold or transferred during the Year.	Balances at the end of the Year.
	£.	£.	£.	£.	£.
In the year ending 31 Mar. 1849	41,676*	26,667	68,343	-	68,343
" " 1850	68,343	389	68,732	-	68,732
" " 1851	68,732	71,820	140,552	-	140,552
" " 1852	140,552	32,713	173,265	62,965	110,300
" " 1853	110,300	14,957	125,257	-	125,257
" " 1854	125,257	14	125,271	13,000	112,271
" " 1855	112,271	6,931	119,202	118,176	1,026
" " 1856	1,026	61,116	62,142	27,000	35,142
" " 1857	35,142	80,709	115,851	-	115,851
" " 1858	115,851	215,631	331,482	-	331,482
" " 1859	331,482	36,221	367,703	133,000	234,703
" " 1860	234,703	17	234,720	75,000	159,720
" " 1861	159,720	46,443	206,163	103	206,060
" " 1862	206,060	1,577	207,637	-	207,637
" " 1863	207,637	13,009	220,646	80,000	140,646
" " 1864	140,646	60,209	200,855	-	200,855
" " 1865	200,855	39,989	240,844	40,000	200,844
" " 1866	200,844	45,083	245,927	-	245,927
" " 1867	245,927	23	245,950	100,403	145,547
" " 1868	145,547	75	145,622	86,597	59,025
" " 1869	59,025	742	59,767	-	59,767
		754,335		736,244	

* Viz.:—£. 3½ per cent. Stock, Ireland £. 41,176 - 10
Exchequer Bills - - - 500 - -

EXPENDITURE OUT OF THE PUBLIC REVENUE, FORMERLY
CHARGED ON GROSS REVENUES OF CROWN LANDS.

VII.—ABSTRACT ACCOUNT of the EXPENDITURE out of the PUBLIC REVENUE, for ROYAL PALACES, ROYAL PARKS, and SALARIES and EXPENSES of the OFFICE of WOODS and OFFICE of WORKS, in each Financial Year from 5 January 1852 to 31 March 1869, as shown in the Annual Finance Accounts; the Provision for such Expenditure having been transferred from the Gross Revenues of Crown Lands to Parliamentary Grants out of the Public Revenue, from 5 January 1852, per 14 & 15 Vict. c. 42.

	1.	2.	3.	4.
	Royal Palaces.	Royal Parks.	Salaries and Expenses, Office of Woods.	Salaries and Expenses, Office of Works.
	£.	£.	£.	£.
Year to 5 January 1852	-	53,848	15,000	18,500
" " 1853	-	43,027	22,145	13,220
Year to 5 April - 1854	9,327	31,500	5,829	8,382
Year to 31 March 1855	13,500	42,264	22,846	20,124
" " 1856	176,717*	79,321	21,862	21,595
" " 1857	183,952*	83,544	21,664	23,313
" " 1858	149,575*	111,114	23,145	26,614
" " 1859	44,910	97,448	22,989	26,575
" " 1860	35,000	85,847	23,514	25,746
" " 1861	46,988	85,440	26,783	28,559
" " 1862	43,809	103,298	25,108	27,333
" " 1863	53,683	104,664	26,738	31,839
" " 1864	45,590	95,562	26,839	31,739
" " 1865	42,258	88,003	27,274	31,903
" " 1866	43,826	91,090	26,614	32,148
" " 1867	52,480	100,578	28,625	30,920
" " 1868	41,945	124,805	24,840	32,463
" " 1869	37,238	132,001	23,631	34,700

* Including repairs of Public Buildings not separately distinguished.

Appendix, No. 3.

CROWN LANDS, &c. IN IRELAND.

ABSTRACT ACCOUNT of the Amounts of QUIT RENTS and other REVENUES of CROWN LANDS in *Ireland*, under the Management of the Commissioners of Excise, and included in the Gross Receipts of Excise, &c., *Ireland*, in each Financial Year from 5 January 1801 up to 5 July 1827, when the Management of the Revenues of Crown Lands in *Ireland* was transferred from the Board of Excise to the same Management as the Revenues of the Crown Lands in *England*, per 7 & 8 Geo. 3, c. 68.

Note.—The following Amounts of Receipt are those stated in the Annual Finance Accounts, as the *Net Produce* of Quit Rents, &c. within each year, that is to say, excluding the Amount of Drawbacks, Repayments, &c., but including the Amount applicable to Costs of Collection, &c. (The Sums for the several years up to 5 January 1817, are converted from Irish to British currency.)

	£.	s.	d.		£.	s.	d.
In the Year ending 5 Jan. 1802	59,240	17	1	In the Year ending 5 Jan. 1816	60,373	12	3
„ „ 1803	62,609	9	11	„ „ 1817	62,078	—	8
„ „ 1804	60,011	7	9	„ „ 1818	68,770	14	5
„ „ 1805	59,534	1	2	„ „ 1819	62,818	—	5
„ „ 1806	58,362	15	6	„ „ 1820	61,261	9	6
„ „ 1807	60,732	5	—	„ „ 1821	59,934	13	8
„ „ 1808	60,120	4	11	„ „ 1822	63,430	7	3
„ „ 1809	55,412	11	—	„ „ 1823	65,006	9	—
„ „ 1810	61,293	11	8	„ „ 1824	68,250	14	3
„ „ 1811	62,000	16	2	„ „ 1825	83,051	15	3
„ „ 1812	60,224	16	1	„ „ 1826	93,938	5	3
„ „ 1813	61,218	13	3	„ „ 1827	72,108	4	7
„ „ 1814	61,582	17	9	Half-year to 5 July 1827	26,273	17	6
„ „ 1815	60,797	8	10				

Appendix, No. 4.

CIVIL LIST RECEIPTS AND EXPENDITURE.

AN ABSTRACT ACCOUNT of the APPROPRIATED RECEIPTS and EXPENDITURE of the CIVIL LIST, and of the BALANCES in the EXCHEQUER appropriated to the CIVIL LIST, for each Financial Year from 5th January 1801 to 5th January 1831, up to the Accession of His Majesty King William the Fourth, when all Charges of a Public Character, and not immediately connected with the Dignity and State of the Crown, and the Personal Comfort of the Sovereign, were separated from the Civil List; distinguishing the Civil List for *Great Britain* and for *Ireland*, the Irish Civil List having been first Surrendered to Parliament by King William the Fourth.

Note.—The following account shows the actual receipts into the Exchequer appropriated to the Civil List, and the issues thereout constituting the Expenditure, and does not include the sum of 2,000 *l.* per annum paid to the Clerk of the Hanaper out of the gross receipts of the Hanaper Office, which was taken to be a part of the Civil List of King George the Third.

ABSTRACT ACCOUNT of APPROPRIATED RECEIPTS, EXPENDITURE, and BALANCES of the CIVIL LIST.

		Balance at Beginning of the Year.	Appropriated Receipt (See Details, p. 179).	TOTAL Appropriated Receipt, including Balances.	Expenditure.	Balance at End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1802	Great Britain - - -	142,251 5 5	1,008,814 19 5	1,151,066 4 10	995,678 3 -	155,388 1 10
	Ireland - - -	55,720 2 10	238,860 10 6	294,580 13 4	254,436 7 7	40,144 5 9
	United Kingdom - -	197,971 8 3	1,247,675 9 11	1,445,646 18 2	1,250,114 10 7	195,532 7 7
Year to 5 Jan. 1803	Great Britain - - -	155,388 1 10	1,931,641 18 1	2,087,029 19 11	1,905,738 16 9	181,291 3 2
	Ireland - - -	40,144 5 9	242,839 12 1	282,983 17 10	230,618 7 4	52,365 10 6
	United Kingdom - -	195,532 7 7	2,174,481 10 2	2,370,013 17 9	2,136,357 4 1	233,656 13 8
Year to 5 Jan. 1804	Great Britain - - -	181,291 3 2	1,008,975 10 9	1,190,266 13 11	1,031,552 11 2	158,714 2 9
	Ireland - - -	52,365 10 6	231,437 14 10	283,803 5 4	233,260 5 -	50,543 - 4
	United Kingdom - -	233,656 13 8	1,240,413 5 7	1,474,069 19 3	1,264,812 16 2	209,257 3 1
Year to 5 Jan. 1805	Great Britain - - -	158,714 2 9	1,576,206 7 8	1,734,920 10 5	1,520,434 1 1	214,486 9 4
	Ireland - - -	50,543 - 4	252,215 13 8	302,758 14 -	268,367 15 -	34,390 19 -
	United Kingdom - -	209,257 3 1	1,828,422 1 4	2,037,679 4 5	1,788,801 16 1	248,877 8 4
Year to 5 Jan. 1806	Great Britain - - -	214,486 9 4	1,066,158 - 3	1,280,644 9 7	1,090,535 17 4	190,108 12 3
	Ireland - - -	34,390 19 -	228,305 16 1	257,696 15 1	234,489 4 1	23,207 11 -
	United Kingdom - -	248,877 8 4	1,289,463 16 4	1,538,341 4 8	1,325,025 1 5	213,316 3 3
Year to 5 Jan. 1807	Great Britain - - -	190,108 12 3	1,366,724 14 2	1,556,833 6 5	1,328,514 6 10	228,318 19 7
	Ireland - - -	23,207 11 -	222,923 16 5	246,131 7 5	209,766 - 9	36,365 6 8
	United Kingdom - -	213,316 3 3	1,589,648 10 7	1,802,964 13 10	1,538,280 7 7	264,684 6 3
Year to 5 Jan. 1808	Great Britain - - -	228,318 19 7	1,220,896 - 10	1,449,215 - 5	1,167,406 17 9	281,808 2 8
	Ireland - - -	36,365 6 8	216,590 2 8	252,955 9 4	220,875 3 11	32,080 5 5
	United Kingdom - -	264,684 6 3	1,437,486 3 6	1,702,170 9 9	1,388,282 1 8	313,888 8 1
Year to 5 Jan. 1809	Great Britain - - -	281,808 2 8	1,064,000 - 10	1,345,808 3 6	1,192,192 1 5	213,616 2 1
	Ireland - - -	32,080 5 5	215,117 19 10	247,198 5 3	214,454 12 7	32,743 12 8
	United Kingdom - -	313,888 8 1	1,279,118 - 8	1,593,006 8 9	1,346,646 14 -	246,359 14 9

Appendix, No. 4.—ABSTRACT ACCOUNT of Appropriated Receipts, Expenditure, and Balances of the Civil List — *contd.*

		Balance at Beginning of the Year.	Appropriated Receipt (See Details, pp. 179, 180).	TOTAL Appropriated Receipt, including Balances.	Expenditure.	Balance at End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1810	Great Britain - - -	213,616 2 1	1,122,341 1 7	1,335,957 3 8	1,150,328 2 6	185,629 1 2
	Ireland - - - - -	32,743 12 8	214,800 13 11	247,544 6 7	216,723 17 7	30,820 9 -
	United Kingdom - -	246,359 14 9	1,337,141 15 6	1,583,501 10 3	1,367,052 - 1	216,449 10 2
Year to 5 Jan. 1811	Great Britain - - -	185,629 1 2	1,363,234 4 3	1,548,863 5 5	1,210,934 13 6	337,928 11 11
	Ireland - - - - -	30,820 9 -	212,343 5 11	243,163 14 11	214,948 6 9	28,215 8 2
	United Kingdom - -	216,449 10 2	1,575,577 10 2	1,792,027 - 4	1,425,883 - 3	366,144 - 1
Year to 5 Jan. 1812	Great Britain - - -	337,928 11 11	1,039,606 6 1	1,377,534 18 -	1,181,710 12 7	195,824 5 5
	Ireland - - - - -	28,215 8 2	214,931 2 4	243,146 10 6	211,807 1 3	31,339 9 3
	United Kingdom - -	366,144 - 1	1,254,537 8 5	1,620,681 8 6	1,393,517 13 10	227,163 14 8
Year to 5 Jan. 1813	Great Britain - - -	195,824 5 5	1,377,030 7 11	1,572,854 13 4	1,399,488 5 1	173,366 8 3
	Ireland - - - - -	31,339 9 3	217,831 12 9	244,789 1 -	211,648 16 2	33,140 4 10
	United Kingdom - -	227,163 14 8	1,594,862 - 8	1,817,643 14 4	1,611,137 1 3	206,506 13 1
Year to 5 Jan. 1814	Great Britain - - -	173,366 8 3	1,529,829 19 6	1,703,196 7 9	1,532,154 6 11	171,042 - 10
	Ireland - - - - -	33,140 4 10	229,060 16 -	262,201 - 10	208,471 12 11	53,729 7 11
	United Kingdom - -	206,506 13 1	1,758,890 15 6	1,965,397 8 7	1,740,625 19 10	224,771 8 9
Year to 5 Jan. 1815	Great Britain - - -	171,042 - 10	1,638,356 16 5	1,809,398 17 3	1,664,328 18 3	145,069 19 -
	Ireland - - - - -	53,729 7 11	208,210 2 10	261,939 10 9	206,368 8 3	55,571 2 6
	United Kingdom - -	224,771 8 9	1,846,566 19 3	2,071,338 8 -	1,870,697 6 6	200,641 1 6
Year to 5 Jan. 1816	Great Britain - - -	145,069 19 -	1,813,821 - 1	1,958,890 19 1	1,768,876 10 6	190,014 8 7
	Ireland - - - - -	55,571 2 6	207,879 13 10	263,450 16 4	211,006 7 2	52,444 9 2
	United Kingdom - -	200,641 1 6	2,021,700 13 11	2,222,341 15 5	1,979,882 17 8	242,458 17 9
Year to 5 Jan. 1817	Great Britain - - -	190,014 8 7	1,572,724 3 5	1,762,738 12 -	1,394,774 8 5	367,964 3 7
	Ireland - - - - -	52,444 9 2	188,270 7 1	240,714 16 3	201,187 16 5	39,526 19 10
	United Kingdom - -	242,458 17 9	1,760,994 10 6	2,003,453 8 3	1,595,962 4 10	407,491 3 5
Year to 5 Jan. 1818	Great Britain - - -	367,964 3 7	1,083,530 12 8	1,451,494 16 3	1,084,803 12 3	366,691 4 -
	Ireland - - - - -	39,526 19 10	207,692 6 2	247,219 6 -	202,695 11 2	44,523 14 10
	United Kingdom - -	407,491 3 5	1,291,222 18 10	1,698,714 2 3	1,287,499 3 5	411,214 18 10
Year to 5 Jan. 1819	Great Britain - - -	366,691 4 -	1,683,239 6 9	1,451,930 10 9	1,109,298 16 1	342,631 14 8
	Ireland - - - - -	44,523 14 10	207,692 6 2	252,216 1 -	208,105 6 -	44,110 15 -
	United Kingdom - -	411,214 18 10	1,292,931 12 11	1,704,146 11 9	1,317,404 2 1	386,742 9 8
Year to 5 Jan. 1820	Great Britain - - -	342,631 14 8	993,064 3 7	1,335,695 18 3	1,041,006 9 10	294,689 8 5
	Ireland - - - - -	44,110 15 -	207,692 6 2	251,803 1 2	198,056 10 10	53,746 10 4*
	United Kingdom - -	386,742 9 8	1,200,756 9 9	1,587,498 19 5	1,239,063 - 8	348,435 18 9

* Including 17,076 l. 18 s. 6 d. advanced for Grants pursuant to Addresses, and repaid out of the Consolidated Fund, 1822-3.

Appendix, No. 4.—ABSTRACT ACCOUNT of Appropriated Receipts, Expenditure, and Balances of the Civil List—*contd.*

		Balance at Beginning of the Year.	Appropriated Receipt (See Details, p. 180.)	TOTAL Appropriated Receipt, including Balances.	Expenditure.	Balance at End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1821	Great Britain - - -	294,689 8 5	901,157 13 3	1,195,847 1 8	797,142 - 1	398,705 1 7
	Ireland - - - - -	53,746 10 4	213,978 12 5	267,725 2 9	204,231 3 11	63,493 18 10
	United Kingdom - -	348,435 18 9	1,115,136 5 8	1,463,572 4 5	1,001,373 4 -	462,199 - 5
Year to 5 Jan. 1822	Great Britain - - -	398,705 1 7	850,000 - -	1,248,705 1 7	889,955 17 8	358,749 3 11
	Ireland - - - - -	63,493 18 10	207,000 - -	270,493 18 10	214,877 6 2	55,616 12 8
	United Kingdom - -	462,199 - 5	1,057,000 - -	1,519,199 - 5	1,104,833 3 10	414,365 16 7
Year to 5 Jan. 1823	Great Britain - - -	358,749 3 11	850,000 - -	1,208,749 3 11	866,420 10 7	342,328 13 4
	Ireland - - - - -	55,616 12 8	207,000 - -	262,616 12 8	193,449 2 6	69,167 10 2
	United Kingdom - -	414,365 16 7	1,057,000 - -	1,471,365 16 7	1,059,869 13 1	411,496 3 6
Year to 5 Jan. 1824	Great Britain - - -	342,328 13 4	861,033 11 8	1,203,362 5 -	866,178 16 5	337,183 8 7
	Ireland - - - - -	69,167 10 2	207,000 - -	276,167 10 2	205,870 11 3	70,296 18 11
	United Kingdom - -	411,496 3 6	1,068,033 11 8	1,479,529 15 2	1,072,049 7 8	407,480 7 6
Year to 5 Jan. 1825	Great Britain - - -	337,183 8 7	860,248 2 7	1,197,431 11 2	924,961 2 6	272,470 8 8
	Ireland - - - - -	70,296 18 11	207,000 - -	277,296 18 11	209,068 3 5	68,228 15 6
	United Kingdom - -	407,480 7 6	1,067,248 2 7	1,474,728 10 1	1,134,029 5 11	340,699 4 2
Year to 5 Jan. 1826	Great Britain - - -	272,470 8 8	850,000 - -	1,122,470 8 8	802,020 15 2	320,449 13 6
	Ireland - - - - -	68,228 15 6	207,000 - -	275,228 15 6	207,150 13 5	68,078 2 1
	United Kingdom - -	340,699 4 2	1,057,000 - -	1,397,699 4 2	1,009,171 8 7	388,527 15 7
Year to 5 Jan. 1827	Great Britain - - -	320,449 13 6	853,541 4 11	1,173,990 18 5	825,447 3 7	348,543 14 10
	Ireland - - - - -	68,078 2 1	207,000 - -	275,078 2 1	204,268 9 9	70,809 12 4
	United Kingdom - -	388,527 15 7	1,060,541 4 11	1,449,069 - 6	1,029,715 13 4	419,353 7 2
Year to 5 Jan. 1828	Great Britain - - -	348,543 14 10	850,000 - -	1,198,543 14 10	922,782 - 0	275,761 14 1
	Ireland - - - - -	70,809 12 4	207,000 - -	277,809 12 4	197,741 17 -	80,067 15 4
	United Kingdom - -	419,353 7 2	1,057,000 - -	1,476,353 7 2	1,120,523 17 9	355,829 9 5
Year to 5 Jan. 1829	Great Britain - - -	275,761 14 1	861,615 15 11	1,137,377 10 -	799,091 5 6	338,286 4 6
	Ireland - - - - -	80,067 15 4	207,000 - -	287,067 15 4	205,709 18 6	81,357 16 10
	United Kingdom - -	355,829 9 5	1,068,615 15 11	1,424,445 5 4	1,004,801 4 -	419,644 1 4
Year to 5 Jan. 1830	Great Britain - - -	338,286 4 6	868,354 12 8	1,206,640 17 2	884,602 12 7	322,038 4 7
	Ireland - - - - -	81,357 16 10	207,000 - -	288,357 16 10	204,559 4 3	83,798 12 7
	United Kingdom - -	419,644 1 4	1,075,354 12 8	1,494,998 14 -	1,089,161 16 10	405,836 17 2
Year to 5 Jan. 1831	Great Britain - - -	322,038 4 7	420,264 10 -	742,302 14 7	675,476 12 9	66,826 1 10
	Ireland - - - - -	83,798 12 7	98,381 17 5	182,180 10 -	148,875 7 9	33,305 2 3
	United Kingdom - -	405,836 17 2	518,646 7 5	924,483 4 7	824,352 - 6	100,131 4 1*

* This amount of 100,131 l. 4 s. 1 d. was subsequently issued to pay arrears of the Civil List, with the exception of a final balance of 13,937 l. 11 s. paid to the Consolidated Fund in 1832-3, as Surplus Civil List of King George the Fourth in Ireland.

Appendix, No. 4—*continued.*

DETAILS of the preceding Amounts of APPROPRIATED RECEIPTS of the CIVIL LIST, GREAT BRITAIN.

Note.—An annuity of 800,000 *l.* was settled on King George the Third, for His Majesty's Civil List in England, per 1 Geo. 3, c. 1, and an increased amount of 100,000 *l.*, per 17 Geo. 3, c. 21; an additional annuity of 60,000 *l.* was granted, per 44 Geo. 3, c. 80; and a further annuity of 70,000 *l.*, per 52 Geo. 3, c. 6. The annual sum of 2,000 *l.* from the gross receipts of the Hanaper Office was taken to be a part of the annuities then granted; but, as already stated, it is not included in the Exchequer receipts appropriated to the Civil List. A sum of 850,000 *l.* per annum was granted out of the Consolidated Fund for the English Civil List of King George the Fourth, per 1 Geo. 4, c. 1.

The Irish Civil List of King George the Third was regulated by the Irish Act, 33 Geo. 3, c. 34, granting 248,307 *l.* 13 *s.* 10 *d.* (British currency) out of the Consolidated Fund annually, including 114,461 *l.* 14 *s.* 10 *d.*, for pensions, until this sum was reduced to 73,846 *l.* 3 *s.* 1 *d.* This occurred in 1813, and the subsequent charge was fixed by the Act at 207,992 *l.* 6 *s.* 2 *d.* The Irish Civil List of King George the Fourth was fixed by the Civil List Act, 1 Geo. 4, c. 1, at 207,000 *l.* per annum, charged on the Consolidated Fund.

	Year ending 5 January									
	1802.		1803.		1804.		1805.		1806.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Annual Grant out of the Consolidated Fund -	898,000	- -	898,000	- -	898,000	- -	928,000	- -	938,000	- -
Proportion of Surplus of Exchequer Fees, and Fees of Suppressed Offices, carried to the Civil List -	16,683	8 11	26,696	10 4	21,907	13 -	20,632	3 5	33,178	12 8
Profits of Copper Coinage - - - -	3,100	- -	-	-	-	-	-	-	-	-
Out of Supply Grants, to repay Advances from Civil List, pursuant to Addresses, &c. (See Details, Part I., p. 455.) - - - -	91,031	10 6	16,892	7 9	89,067	17 9	32,556	1 -	74,979	7 7
Out of Supply Grant, for Arrears of Civil List -	-	- -	990,053	- -	-	- -	595,018	3 3	-	-
£.	1,008,814	19 5	1,931,641	18 1	1,008,975	10 9	1,576,206	7 8	1,066,158	- 3

	Year ending 5 January									
	1807.		1808.		1809.		1810.		1811.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Annual Grant out of Consolidated Fund - -	958,000	- -	958,000	- -	958,000	- -	958,000	- -	958,000	- -
Proportion of Surplus of Exchequer Fees, and Fees of Suppressed Offices, carried to the Civil List - - - - -	28,412	- 2	19,772	10 -	23,685	8 8	23,376	7 6	24,851	8 11
Droits of the Crown - - - - -	-	- -	160,000	- -	-	- -	61,777	17 8	-	-
Droits of Admiralty - - - - -	190,000	- -	-	-	-	- -	-	- -	280,000	- -
Over-Issues, &c., repaid - - - - -	29,250	- -	7,013	16 11	5,791	4 8	3,000	- -	2,409	6 -
Out of Supply Grant, to repay Advances from Civil List, pursuant to Addresses, &c. - -	161,062	14 -	47,109	14 -	76,523	7 6	72,186	16 5	67,973	9 4
Surplus, Civil List, Scotland - - - - -	-	- -	29,000	- -	-	- -	-	- -	30,000	- -
£.	1,366,724	14 2	1,220,896	- 11	1,064,000	- 10	1,122,341	1 7	1,363,234	4 3

	Year ending 5 January									
	1812.		1813.		1814.		1815.		1816.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Annual Grant out of Consolidated Fund - -	958,000	- -	1,019,538	9 3	1,028,000	- -	1,028,000	- -	1,028,000	- -
Proportion of Surplus of Exchequer Fees, and Fees of Suppressed Offices, carried to the Civil List - - - - -	28,405	18 1	27,717	14 4	53,369	2 10	58,935	9 6	49,247	2 1
Droits of Admiralty - - - - -	-	- -	234,000	- -	253,000	- -	202,339	15 -	-	-
Surplus, Civil List, Scotland - - - - -	-	- -	21,000	- -	10,000	- -	10,000	- -	10,000	- -
Over-Issues, &c., repaid - - - - -	2,000	- -	8,413	7 4	19,302	11 9	2,000	- -	10,726	1 5
Supply Grant, to repay Sums issued, pursuant to Addresses, &c. - - - - -	51,200	8 -	66,360	17 -	166,158	4 11	118,224	7 -	181,134	16 7
Ditto, for Deficiency, &c., of Civil List - -	-	- -	-	- -	-	- -	218,857	4 11	534,713	- -
£.	1,039,606	6 1	1,377,030	7 11	1,529,829	19 6	1,638,356	16 5	1,813,821	- 1

Appendix, No. 4.—FURTHER DETAILS of the Appropriated Receipts of the Civil List, Great Britain—*continued.*

	Year ending 5 January									
	1817.		1818.		1819.		1820.		1821.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Annual Grant out of Consolidated Fund - -	1,028,000	- -	1,028,000	- -	1,028,000	- -	983,000	- -	857,780	4 4
Proportion of Surplus of Exchequer Fees, and Fees of Suppressed Offices, carried to the Civil List - - - - -	49,092	1 7	48,030	12 8	36,000	- -	-	-	42,047	5 -
Droits of the Crown - - - - -	88,045	19 7	—	—	—	—	—	—	—	—
Droits of Admiralty - - - - -	190,000	- -	—	—	—	—	—	—	—	—
Surplus, Civil List, Scotland - - - - -	10,000	- -	7,500	- -	10,000	- -	10,000	- -	30	8 10
Over-Issues, &c., repaid - - - - -	22,586	2 3	-	-	11,239	6 9	64	3 7	1,299	15 1
Out of Supply Grant, to repay Advances, pursuant to Addresses, &c. - - - - -	185,000	- -	—	—	—	—	—	—	—	—
£.	1,572,724	3 5	1,083,530	12 8	1,085,239	6 9	993,064	3 7	901,157	13 3

	Year ending 5 January									
	1822.		1823.		1824.		1825.		1826.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Annual Grant out of Consolidated Fund - -	850,000	- -	850,000	- -	850,000	- -	850,000	- -	850,000	- -
Droits of the Crown - - - - -	-	-	-	-	-	-	10,248	2 7	—	—
Over-Issues, &c., repaid - - - - -	-	-	-	-	11,033	11 8	—	—	—	—
£.	850,000	- -	850,000	- -	861,033	11 8	860,248	2 7	850,000	- -

	Year ending 5 January									
	1827.		1828.		1829.		1830.		1831.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Annual Grant out of Consolidated Fund, up to 26th June 1860 - - - - -	850,000	- -	850,000	- -	850,000	- -	850,000	- -	403,983	10 3
Over-Issues, &c., repaid - - - - -	3,541	4 11	-	-	-	-	520	9 11	—	—
Surplus of Irish Civil List, brought to Civil List, England - - - - -	-	-	-	-	11,615	15 11	17,834	2 9	16,280	19 9
£.	853,541	4 11	850,000	- -	861,615	15 11	868,354	12 8	420,264	10 -

Appendix, No. 5.

SPECIAL APPROPRIATED DUTIES.

ABSTRACT ACCOUNTS of BALANCES, RECEIPTS, and EXPENDITURE, of certain specially Appropriated DUTIES in *Great Britain* and in *Ireland*, which passed through the Exchequer, but were applicable to Local purposes only, for each Financial Year from 1801; these amounts being excluded from the preceding Accounts of the Public Income and Expenditure of the United Kingdom, in accordance with the practice in the Public Accounts since 1822, in pursuance of the Recommendation of the Committee on Public Accounts in that Year; not being considered a part of the Public Income and Expenditure, or at the disposal of Parliament.

Note.—In addition to the amount of $4\frac{1}{2}$ per Cent. Duty, here stated as passing through the Exchequer, and which was received from the Customs Department, a further amount of the gross produce of this Duty was annually applied by the Customs Department in payment of Pensions, under Royal Sign Manual, and of Salaries to Customs officers, and other expenses of Collection. See Appendix, No. 13, under the head of $4\frac{1}{2}$ per Cent. Duty.

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1802	GREAT BRITAIN :					
	Customs :					
	$4\frac{1}{2}$ per Cent. Duty - - -	20,346 11 4	11,543 18 2	31,890 9 6	21,398 5 2	10,492 4 4
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	6,000 - -	6,000 - -	6,000 - -	- - -
	Miscellaneous—First Fruits and Tenths	- - -	12,492 11 8	12,492 11 8	12,492 11 8	- - -
	Total Great Britain - - -	20,346 11 4	30,036 9 10	50,383 1 2	39,890 16 10	10,492 4 4
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	2,259 12 3	- - -	2,259 12 3	1,806 16 1	452 16 1
	For Lagan Navigation - -	1,038 - -	- - -	1,038 - -	1,038 - -	- - -
	For Royal Exchange - -	- - -	1,540 9 6	1,540 9 6	1,434 11 7	105 18 -
	For Dublin Improvements - -	1,033 - 9	7,511 15 2	8,544 15 11	7,442 11 11	1,102 4 -
	Stamps—For King's Inns - -	793 16 11	1,532 6 2	2,326 3 1	1,772 6 2	553 16 11
	Total Ireland - - -	5,124 9 11	10,584 10 10	15,709 - 9	13,494 5 9	2,214 15 -
	TOTAL UNITED KINGDOM - - £.	25,471 1 3	40,621 - 8	66,092 1 11	53,385 2 7	12,706 19 4
Year to 5 Jan. 1803	GREAT BRITAIN :					
	Customs :					
	$4\frac{1}{2}$ per Cent. Duty - - -	10,492 4 4	7,846 5 11	18,338 10 3	16,288 9 8	2,050 - 7
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	19,356 13 6	19,356 13 6	6,000 - -	13,356 13 6
	Miscellaneous—First Fruits and Tenths	- - -	12,846 5 -	12,846 5 -	12,846 5 -	- - -
	Total Great Britain - - -	10,492 4 4	40,049 4 5	50,541 8 9	35,134 14 8	15,406 14 1
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	452 16 1	2,704 6 8	3,157 2 9	452 16 1	2,704 6 8
	For Lagan Navigation - -	- - -	1,945 15 2	1,945 15 2	101 18 3	1,843 16 11
	For Royal Exchange - -	105 18 -	1,399 9 10	1,505 7 10	1,165 5 3	350 2 7
	For Dublin Improvements - -	1,102 4 -	7,794 13 8	8,896 17 8	7,126 4 2	1,770 13 6
	Stamps—For King's Inns - -	553 16 11	2,815 7 8	3,369 4 7	886 3 1	2,483 1 6
	Total Ireland - - -	2,214 15 -	16,659 13 -	18,874 8 -	9,722 6 10	9,152 1 2
	TOTAL UNITED KINGDOM - - £.	12,706 19 4	56,708 17 5	69,415 16 9	44,857 1 6	24,558 15 3

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued.*

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1804	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	2,050 - 7	27,815 18 10	29,865 19 5	20,444 17 1	9,421 2 4
	Canal and Dock Duty, reserved for expenses of Port of London.	13,356 13 6	7,643 6 6	21,000 - -	21,000 - -	-
	Miscellaneous—First Fruits and Tenths	- -	13,724 11 5	13,724 11 5	13,724 11 5	-
	Total Great Britain - - -	15,406 14 1	49,183 16 9	64,590 10 10	55,169 8 6	9,421 2 4
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	2,704 6 8	- -	2,704 6 8	1,447 19 10	1,256 6 10
	For Lagan Navigation - -	1,843 16 11	970 16 11	2,814 13 10	1,893 18 7	920 15 3
	For Royal Exchange - -	350 2 7	1,464 16 7	1,814 19 2	1,814 19 2	-
	For Dublin Improvements - -	1,770 13 6	9,841 4 6	11,611 18 -	9,676 13 5	1,935 4 7
	Stamps—For King's Inns - -	2,483 1 6	1,384 12 4	3,867 13 10	2,483 1 6	1,384 12 4
	Total Ireland - - -	9,152 1 2	13,661 10 4	22,813 11 6	17,316 12 6	5,496 19 -
	TOTAL UNITED KINGDOM - - £.	24,558 15 3	62,845 7 1	87,404 2 4	72,486 1 -	14,918 1 4
Year to 5 Jan. 1805	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	9,421 2 4	35,135 14 4	44,556 16 8	23,681 16 11	20,874 19 9
	Canal and Dock Duty, reserved for expenses of Port of London.	- -	6,000 - -	6,000 - -	6,000 - -	-
	Miscellaneous—First Fruits and Tenths	- -	13,096 6 3	13,096 6 3	13,096 6 3	-
	Total Great Britain - - -	9,421 2 4	54,232 - 7	63,653 2 11	42,778 3 2	20,874 19 9
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	1,256 6 10	138 8 11	1,394 15 9	633 10 5	761 5 4
	For Lagan Navigation - -	920 15 3	1,458 12 8	2,379 7 11	994 15 8	1,384 12 3
	For Royal Exchange - -	- -	1,517 13 -	1,517 13 -	1,165 11 2	352 1 10
	For Dublin Improvements - -	1,935 4 7	9,159 11 -	11,094 15 7	7,986 - 2	3,108 15 5
	Stamps—For King's Inns - -	1,384 12 4	- -	1,384 12 4	- -	1,384 12 4
	Total Ireland - - -	5,496 19 -	12,274 5 7	17,771 4 7	10,779 17 5	6,991 7 2
	TOTAL UNITED KINGDOM - - £.	14,918 1 4	66,506 6 2	81,424 7 6	53,558 - 7	27,866 6 11
Year to 5 Jan. 1806	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	20,874 19 9	18,530 8 8	39,405 8 5	21,540 15 4	17,864 13 1
	Canal and Dock Duty, reserved for expenses of Port of London.	- -	3,000 - -	3,000 - -	- -	3,000 - -
	Miscellaneous—First Fruits and Tenths	- -	13,719 16 8	13,719 16 8	13,719 16 8	-
	Total Great Britain - - -	20,874 19 9	35,250 5 4	56,125 5 1	35,260 12 -	20,864 13 1
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	761 5 4	269 10 5	1,030 15 9	- -	1,030 15 9
	For Lagan Navigation - -	1,384 12 3	71 4 5	1,455 16 8	71 4 4	1,384 12 4
	For Royal Exchange - -	352 1 10	1,317 12 -	1,669 13 10	1,196 12 9	473 1 1
	For Dublin Improvements - -	3,108 15 5	10,072 4 2	13,180 19 7	12,267 2 8	913 16 11
	Stamps—For King's Inns - -	1,384 12 4	- -	1,384 12 4	- -	1,384 12 4
	Total Ireland - - -	6,991 7 2	11,730 11 -	18,721 18 2	13,534 19 9	5,186 18 5
	TOTAL UNITED KINGDOM - - £.	27,866 6 11	46,980 16 4	74,847 3 3	48,795 11 9	26,051 11 6

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued*.

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
Year to 5 Jan. 1807	GREAT BRITAIN :					
	Customs :	£. s. d.	£. s. d.	£ s. d.	£. s. d.	£. s. d.
	4½ per Cent. Duty - - -	17,864 13 1	6,790 17 4	24,655 10 5	21,488 7 10	3,167 2 7
	Canal and Dock Duty, reserved for expenses of Port of London.	3,000 - -	8,000 - -	11,000 - -	11,000 - -	—
	Miscellaneous—First Fruits and Tenths	- -	13,991 7 10	13,991 7 10	13,991 7 10	—
	Total Great Britain - - -	20,864 13 1	28,782 5 2	49,646 18 3	46,479 15 8	3,167 2 7
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	1,030 15 9	507 13 10	1,538 9 7	- -	1,538 9 7
	For Lagan Navigation - -	1,384 12 4	3,372 6 3	4,756 18 7	4,756 18 7	—
	For Royal Exchange - -	473 1 1	1,161 4 7	1,634 5 8	1,634 5 8	—
	For Dublin Improvements - -	913 16 11	9,897 13 6	10,811 10 5	9,980 15 1	830 15 4
	Stamps—For King's Inns - -	1,384 12 4	5,192 9 2	6,577 1 6	6,577 1 6	—
	Total Ireland - - -	5,186 18 5	20,131 7 4	25,318 5 9	22,949 - 10	2,369 4 11
	TOTAL UNITED KINGDOM - - £.	26,051 11 6	48,913 12 6	74,965 4 -	69,428 16 6	5,536 7 6
Year to 5 Jan. 1808	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	3,167 2 7	5,053 15 6	8,220 18 1	7,548 3 2	672 14 11
	Canal and Dock Duty, reserved for expenses of Port of London.	- -	6,000 - -	6,000 - -	6,000 - -	—
	Miscellaneous—First Fruits and Tenths	- -	14,284 10 -	14,284 10 -	14,284 10 -	—
	Total Great Britain - - -	3,167 2 7	25,338 5 6	28,505 8 1	27,832 13 2	672 14 11
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	1,538 9 7	1,611 9 7	3,149 19 2	2,543 5 11	606 13 3
	For Lagan Navigation - -	- -	1,404 2 1	1,404 2 1	1,404 2 1	—
	For Royal Exchange - -	- -	1,417 14 2	1,417 14 2	1,214 12 8	203 1 6
	For Dublin Improvements - -	830 15 4	9,439 9 9	10,270 5 1	8,027 3 7	2,243 1 6
	Stamps—For King's Inns - -	- -	1,026 - -	1,026 - -	858 - -	168 - -
	Total Ireland - - -	2,369 4 11	14,898 15 7	17,268 - 6	14,047 4 3	3,220 16 3
	TOTAL UNITED KINGDOM - - £.	5,536 7 6	40,237 1 1	45,773 8 7	41,879 17 5	3,893 11 2
Year to 5 Jan. 1809	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	672 14 11	22,526 11 -	23,199 5 11	22,328 - 11	871 5 -
	Canal and Dock Duty, reserved for expenses of Port of London.	- -	6,000 - -	6,000 - -	3,000 - -	3,000 - -
	Miscellaneous—First Fruits and Tenths	- -	14,396 15 4	14,396 15 4	14,396 15 4	—
	Total Great Britain - - -	672 14 11	42,923 6 4	43,596 1 3	39,724 16 3	3,871 5 -
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	606 13 3	740 1 8	1,346 14 11	1,094 6 9	252 8 2
	For Lagan Navigation - -	- -	2,490 14 6	2,490 14 6	2,490 14 6	—
	For Royal Exchange - -	203 1 6	1,602 4 2	1,805 5 8	1,260 16 2	544 9 6
	For Dublin Improvements - -	2,243 1 6	10,752 1 11	12,995 3 5	11,961 6 6	1,033 16 11
	Stamps—For King's Inns - -	168 - -	1,442 - -	1,610 - -	588 - -	1,022 - -
	Total Ireland - - -	3,220 16 3	17,027 2 3	20,247 18 6	17,395 3 11	2,852 14 7
	TOTAL UNITED KINGDOM - - £.	3,893 11 2	59,950 8 7	63,843 19 9	57,120 - 2	6,723 10 7

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued.*

	Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
Year to 5 Jan. 1810					
GREAT BRITAIN :	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs :					
4½ per Cent. Duty - - -	871 5 -	59,131 17 8	60,003 2 8	9,381 5 10	50,621 16 10
Canal and Dock Duty, reserved for expenses of Port of London.	3,000 - -	9,000 - -	12,000 - -	12,000 - -	—
Miscellaneous—First Fruits and Tenths	- -	13,811 2 -	13,811 2 -	13,811 2 -	—
Total Great Britain - - -	3,871 5 -	81,942 19 8	85,814 4 8	35,192 7 10	50,621 16 10
IRELAND :					
Customs and Excise :					
For Linen Manufactures - -	252 8 2	1,460 6 9	1,712 14 11	1,112 9 3	600 5 8
For Lagan Navigation - -	- -	145 11 2	145 11 2	145 11 2	—
For Royal Exchange - -	544 9 6	1,638 9 3	2,182 18 9	1,519 4 11	663 13 10
For Dublin Improvements - -	1,033 16 11	6,778 3 1	7,812 - -	6,588 18 5	1,223 1 7
Stamps—For King's Inns - -	1,022 - -	1,022 - -	2,044 - -	- -	2,044 - -
Total Ireland - - -	2,852 14 7	11,044 10 3	13,897 4 10	9,366 3 9	4,531 1 1
TOTAL UNITED KINGDOM - - £.	6,723 19 7	92,987 9 11	99,711 9 6	44,558 11 7	55,152 17 11
Year to 5 Jan. 1811					
GREAT BRITAIN :					
Customs :					
4½ per Cent. Duty - - -	50,621 16 10	6,581 4 7	57,203 1 5	54,191 13 1	3,011 8 4
Canal and Dock Duty, reserved for expenses of Port of London.	- -	13,000 - -	13,000 - -	13,000 - -	—
Miscellaneous—First Fruits and Tenths	—	—	—	—	—
Total Great Britain - - -	50,621 16 10	19,581 4 7	70,203 1 5	67,191 13 1	3,011 8 4
IRELAND :					
Customs and Excise :					
For Linen Manufactures - -	600 5 8	957 - 9	1,557 6 5	1,409 4 1	148 2 4
For Lagan Navigation - -	- -	2,699 3 4	2,699 3 4	2,699 3 4	—
For Royal Exchange - -	663 13 10	1,577 17 8	2,241 11 6	1,774 19 2	466 12 4
For Dublin Improvements - -	1,223 1 7	10,071 11 1	11,294 12 8	10,225 6 1	1,069 6 7
Stamps—For King's Inns - -	2,044 - -	2,666 - -	4,710 - -	4,188 - -	522 - -
Total Ireland - - -	4,531 1 1	17,971 12 10	22,502 13 11	20,296 12 8	2,206 1 3
TOTAL UNITED KINGDOM - - £.	55,152 17 11	37,552 17 5	92,705 15 4	87,488 5 9	5,217 9 7
Year to 5 Jan. 1812					
GREAT BRITAIN :					
Customs :					
4½ per Cent. Duty - - -	3,011 8 4	13,129 12 6	16,141 - 10	13,596 15 4	2,544 5 6
Canal and Dock Duty, reserved for expenses of Port of London.	- -	11,000 - -	11,000 - -	8,000 - -	3,000 - -
Miscellaneous—First Fruits and Tenths	- -	15,154 15 10	15,154 15 10	15,154 15 10	—
Total Great Britain - - -	3,011 8 4	39,284 8 4	42,295 16 8	36,751 11 2	5,544 5 6
IRELAND :					
Customs and Excise ;					
For Linen Manufactures - -	148 2 4	174 16 -	322 18 4	- -	322 18 4
For Lagan Navigation - -	- -	2,853 7 4	2,853 7 4	2,853 7 4	—
For Royal Exchange - -	466 12 4	1,689 4 7	2,155 16 11	1,602 - -	553 16 11
For Dublin Improvements - -	1,069 6 7	9,350 15 4	10,420 1 11	10,087 15 8	332 6 3
For Lighthouses - - -	- -	15,094 10 10	15,094 10 10	10,992 16 9	4,101 14 1
Stamps—For King's Inns - -	522 - -	1,284 - -	1,806 - -	742 - -	1,064 - -
Total Ireland - - -	2,206 1 3	30,446 14 1	32,652 15 4	26,277 19 9	6,374 15 7
TOTAL UNITED KINGDOM - - £.	5,217 9 7	69,731 2 5	74,948 12 -	63,029 10 11	11,919 1 1

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued.*

		Balances in the Exchequer at the Beginning of the Year.			Appropriated Receipt.			Total Receipt, including Balances.			Exchequer Issues.			Balances in the Exchequer at the End of the Year.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Year to 5 Jan. 1813	GREAT BRITAIN :															
	Customs :															
	4½ per Cent. Duty - - -	2,544	5	6	27,431	9	7	29,975	15	1	18,828	11	8	11,147	3	5
	Canal and Dock Duty, reserved for expenses of Port of London.	3,000	-	-	6,000	-	-	9,000	-	-	9,000	-	-	-		
	Miscellaneous—First Fruits and Tenths	-	-	-	14,679	-	2	14,679	-	2	14,679	-	2	-		
	Total Great Britain - - -	5,544	5	6	48,110	9	9	53,654	15	3	42,507	11	10	11,147	3	5
	IRELAND :															
	Customs and Excise :															
	For Linen Manufactures - -	322	18	4	143	19	-	466	17	4	322	18	5	143	18	11
	For Lagan Navigation - - -	-	-	-	1,787	5	2	1,787	5	2	1,787	5	2	-		
	For Royal Exchange - - -	553	16	11	2,086	3	1	2,640	-	-	1,873	16	11	766	3	1
	For Dublin Improvements - -	332	6	3	11,544	18	5	11,877	4	8	10,594	3	-	1,283	1	8
	For Lighthouses - - -	4,101	14	1	31,949	8	1	36,051	2	2	33,736	4	9	2,314	17	5
	Stamps—For King's Inns - -	1,064	-	-	1,840	-	-	2,904	-	-	910	-	1	1,993	19	11
	Total Ireland - - -	6,374	15	7	49,351	13	9	55,726	9	4	49,224	8	4	6,502	1	-
	TOTAL UNITED KINGDOM - - £.	11,919	1	1	97,462	3	6	109,381	4	7	91,732	-	2	17,649	4	5
Year to 5 Jan. 1814	GREAT BRITAIN :															
	Customs :															
	4½ per Cent. Duty - - -	11,147	3	5	16,224	14	11	27,371	18	4	26,379	8	6	992	9	10
	Canal and Dock Duty, reserved for expenses of Port of London.	-	-	-	16,000	-	-	16,000	-	-	16,000	-	-	-		
	Miscellaneous—First Fruits and Tenths	-	-	-	14,155	5	3	14,155	5	3	14,155	5	3	-		
	Total Great Britain - - -	11,147	3	5	46,380	-	2	57,527	3	7	56,534	13	9	992	9	10
	IRELAND :															
	Customs and Excise :															
	For Linen Manufactures - -	143	18	11	230	8	-	374	6	11	157	2	-	217	4	11
	For Lagan Navigation - - -	-	-	-	57	14	8	57	14	8	57	14	8	-		
	For Royal Exchange - - -	766	3	1	1,890	9	3	2,656	12	4	1,964	6	2	692	6	2
	For Dublin Improvements - -	1,283	1	8	8,217	4	7	9,500	6	3	8,641	16	11	858	9	4
	For Lighthouses - - -	2,314	17	5	22,098	16	7	24,413	14	-	23,233	1	7	1,180	12	5
	Stamps—For King's Inns - -	1,993	19	11	2,428	-	-	4,421	19	11	1,531	19	11	2,890	-	-
	Total Ireland - - -	6,502	1	-	34,922	13	1	41,424	14	1	35,586	1	3	5,838	12	10
	TOTAL UNITED KINGDOM - - £.	17,649	4	5	81,302	13	3	98,951	17	8	92,120	15	-	6,831	2	8
Year to 5 Jan. 1815	GREAT BRITAIN :															
	Customs :															
	4½ per Cent. Duty - - -	992	9	10	22,210	13	3	23,203	3	1	20,839	4	8	2,363	18	5
	Canal and Dock Duty, reserved for expenses of Port of London.	-	-	-	20,000	-	-	20,000	-	-	20,000	-	-	-		
	Miscellaneous—First Fruits and Tenths	-	-	-	13,207	15	10	13,207	15	10	13,207	15	10	-		
	Total Great Britain - - -	992	9	10	55,418	9	1	56,410	18	11	54,047	-	6	2,363	18	5
	IRELAND :															
	Customs and Excise :															
	For Linen Manufactures - -	217	4	11	1,054	4	7	1,271	9	6	234	12	-	1,036	17	6
	For Lagan Navigation - - -	-	-	-	2,835	7	9	2,835	7	9	2,835	7	9	-		
	For Royal Exchange - - -	692	6	2	1,899	4	7	2,501	10	9	1,929	4	6	572	6	3
	For Dublin Improvements - -	858	9	4	10,455	1	5	11,313	10	9	9,901	4	6	1,412	6	3
	For Lighthouses - - -	1,180	12	5	22,229	11	8	23,410	4	1	19,393	8	6	4,016	15	7
	Stamps—For King's Inns - -	2,890	-	-	1,358	-	-	4,248	-	-	2,890	-	-	1,358	-	-
	Total Ireland - - -	5,838	12	10	39,741	10	-	45,580	2	10	37,183	17	3	8,396	5	7
	TOTAL UNITED KINGDOM - - £.	6,831	2	8	95,159	19	1	101,991	1	9	91,230	17	9	10,760	4	-

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued*.

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1816	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	2,363 18 5	19,280 16 9	21,644 15 2	17,634 16 2	4,009 19 -
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	8,000 - -	8,000 - -	8,000 - -	- - -
	South Sea Duty, for South Sea Guarantee Fund.	- - -	5,153 9 4	5,153 9 4	3,510 13 8	1,642 15 8
	Miscellaneous—First Fruits and Tenths	- - -	13,897 3 6	13,897 3 6	13,897 3 6	- - -
	Total Great Britain - - -	2,363 18 5	46,331 9 7	48,695 8 -	43,042 13 -4	5,652 14 8
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	1,036 17 6	- - -	1,036 17 6	1,036 17 6	- - -
	For Lagan Navigation - -	- - -	1,114 19 4	1,114 19 4	888 - 11	276 18 5
	For Royal Exchange - -	572 6 3	1,753 16 11	2,326 3 2	1,345 18 6	980 4 8
	For Dublin Improvements -	1,412 6 3	12,636 18 6	14,049 4 9	13,153 16 11	895 7 10
	For Lighthouses - - -	4,016 15 7	25,381 5 8	29,398 1 3	26,655 5 8	2,742 15 7
	Stamps—For King's Inns - -	1,358 - -	2,322 - -	3,680 - -	2,118 - -	1,562 - -
	Total Ireland - - -	8,396 5 7	43,209 - 5	51,605 6 -	45,147 19 6	6,457 6 6
	TOTAL UNITED KINGDOM - - £.	10,760 4 -	89,540 10 -	100,300 14 -	88,190 12 10	12,110 1 2
Year to 5 Jan. 1817	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	4,009 19 -	26,857 11 5	30,867 10 5	26,546 19 1	4,320 11 4
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	8,000 - -	8,000 - -	8,000 - -	- - -
	South Sea Duty, for South Sea Guarantee Fund.	1,642 15 8	7,501 12 6	9,144 8 2	8,400 10 9	743 17 5
	Miscellaneous—First Fruits and Tenths	- - -	9,931 16 9	9,931 16 9	- - -	9,931 16 9
	Total Great Britain - - -	5,652 14 8	52,291 - 8	57,943 15 4	42,947 9 10	14,996 5 6
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	- - -	50 - 4	50 - 4	- - -	50 - 4
	For Lagan Navigation - -	276 18 5	951 8 -	1,228 6 5	1,228 6 5	- - -
	For Royal Exchange - -	980 4 8	1,781 10 9	2,761 15 5	2,540 4 7	221 10 10
	For Dublin Improvements -	895 7 10	11,584 14 7	12,480 2 5	11,430 11 8	1,049 10 9
	For Lighthouses - - -	2,742 15 7	22,424 1 6	25,166 17 1	22,618 9 10	2,548 7 3
	For Harbours - - -	- - -	4,328 2 9	4,328 2 9	- - -	4,328 2 9
	Stamps—For King's Inns - -	1,562 - -	1,736 - -	3,298 - -	2,540 10 -	757 10 -
	Total Ireland - - -	6,457 6 6	42,855 17 11	49,313 4 5	40,358 2 6	8,955 1 11
	TOTAL UNITED KINGDOM - - £.	12,110 1 2	95,146 18 7	107,256 19 9	83,305 12 4	23,951 7 5
Year to 5 Jan. 1818	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	4,320 11 4	27,246 5 -	31,566 16 4	23,821 6 7	7,745 9 9
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	12,000 - -	12,000 - -	8,000 - -	4,000 - -
	South Sea Duty, for South Sea Guarantee Fund.	743 17 5	6,680 4 6	7,424 1 11	4,859 - 5	2,565 1 6
	Miscellaneous—First Fruits and Tenths	9,931 16 9	12,732 3 6	22,664 - 3	- - -	22,664 - 3
	Total Great Britain - - -	14,996 5 6	58,658 13 -	73,654 18 6	36,680 7 -	36,974 11 6
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	50 - 4	125 10 11	175 11 3	50 - 4	125 10 11
	For Lagan Navigation - -	- - -	2,123 1 7	2,123 1 7	2,123 1 7	- - -
	For Royal Exchange - -	221 10 10	1,634 15 4	1,856 6 2	1,584 - -	272 6 2
	For Dublin Improvements -	1,049 10 9	12,157 6 6	13,206 17 3	12,339 3 5	867 13 10
	For Lighthouses - - -	2,548 7 3	21,723 7 10	24,271 15 1	23,214 5 5	1,057 9 8
	For Harbours - - -	4,328 2 9	10,389 18 1	14,718 - 10	2,517 6 8	12,200 14 2
	Stamps—For King's Inns - -	757 10 -	1,998 - -	2,755 10 -	757 10 -	1,998 - -
	Total Ireland - - -	8,955 1 11	50,152 - 3	59,107 2 2	42,585 7 5	16,521 14 9
	TOTAL UNITED KINGDOM - - £.	23,951 7 5	108,810 13 3	132,762 - 8	79,265 14 5	53,496 6 3

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued*.

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1819	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	7,745 9 9	25,013 13 4	32,759 3 1	22,995 12 2	9,763 10 11
	Canal and Dock Duty, reserved for expenses of Port of London.	4,000 - -	7,000 - -	11,000 - -	11,000 - -	-
	South Sea Duty, for South Sea Guarantee Fund.	2,565 1 6	6,458 5 3	9,023 6 9	6,853 12 8	2,169 14 1
	Miscellaneous—First Fruits and Tenths	22,664 - 3	14,408 18 7	37,072 18 10	27,216 19 8	9,855 19 2
	Total Great Britain - - -	36,974 11 6	52,880 17 2	89,855 8 8	68,066 4 6	21,789 4 2
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	125 10 11	- - -	125 10 11	125 10 11	-
	For Lagan Navigation - -	- - -	2,769 4 7	2,769 4 7	2,769 4 7	-
	For Royal Exchange - -	272 6 2	1,772 6 2	2,044 12 4	1,730 15 5	313 16 11
	For Dublin Improvements -	867 13 10	11,127 13 8	11,995 7 6	10,606 3 1	1,389 4 5
	For Lighthouses - - -	1,057 9 8	23,636 6 2	24,693 15 10	22,159 8 1	2,534 7 9
	For Harbours - - -	12,200 14 2	9,925 7 8	22,126 1 10	19,601 11 5	2,524 10 5
	Stamps—For King's Inns - -	1,998 - -	1,882 - -	3,880 - -	3,086 - -	794 - -
	Total Ireland - - -	16,521 14 9	51,112 18 3	67,634 13 -	60,078 13 6	7,555 19 6
	TOTAL UNITED KINGDOM - - £.	53,496 6 3	103,993 15 5	157,490 1 8	128,144 18 -	29,345 3 8
Year to 5 Jan. 1820	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	9,763 10 11	21,270 17 9	31,034 8 8	20,978 10 3	10,055 18 5
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	12,000 - -	12,000 - -	8,000 - -	4,000 - -
	South Sea Duty, for South Sea Guarantee Fund.	2,169 14 1	10,187 18 9	12,357 12 10	8,856 5 11	3,501 6 11
	Miscellaneous—First Fruits and Tenths	9,855 19 2	13,615 19 7	23,471 18 9	23,471 18 9	-
	Total Great Britain - - -	21,789 4 2	57,074 16 1	78,864 - 3	61,306 14 11	17,557 5 4
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	- - -	152 5 6	152 5 6	- - -	152 5 6
	For Lagan Navigation - -	- - -	2,501 18 4	2,501 18 4	1,578 16 9	923 1 7
	For Royal Exchange - -	313 16 11	1,956 18 5	2,270 15 4	1,956 18 6	313 16 10
	For Dublin Improvements -	1,389 4 5	11,243 10 9	12,632 15 2	12,005 1 4	627 13 10
	For Lighthouses - - -	2,534 7 9	25,565 1 4	28,099 9 1	26,979 - 8	1,120 8 5
	For Harbours - - -	2,524 10 5	8,986 5 4	11,510 15 9	9,352 14 7	2,158 1 2
	Stamps—For King's Inns - -	794 - -	2,188 9 3	2,982 9 3	1,228 9 3	1,754 - -
	Total Ireland - - -	7,555 19 6	52,594 8 11	60,150 8 5	53,101 1 1	7,049 7 4
	TOTAL UNITED KINGDOM - - £.	29,345 3 8	109,669 5 -	139,014 8 8	114,407 16 -	24,606 12 8
Year to 5 Jan. 1821	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	10,055 18 5	18,636 14 7	28,692 13 -	18,950 19 4	9,741 13 8
	Canal and Dock Duty, reserved for expenses of Port of London.	4,000 - -	7,000 - -	11,000 - -	11,000 - -	-
	South Sea Duty, for South Sea Guarantee Fund.	3,501 6 11	5,706 1	9,207 7 -	7,956 8 3	1,250 18 9
	Miscellaneous—First Fruits and Tenths	- - -	12,618 16 4	12,618 16 4	12,618 16 4	-
	Total Great Britain - - -	17,557 5 4	43,961 11 -	61,518 16 4	50,526 3 11	10,992 12 5
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	152 5 6	315 17 4	468 2 10	152 5 6	315 17 4
	For Lagan Navigation - -	923 1 7	1,200 - -	2,123 1 7	2,123 1 7	-
	For Royal Exchange - -	313 16 10	1,772 6 2	2,086 3 -	1,790 15 5	295 7 7
	For Dublin Improvements -	627 13 10	11,912 12 10	12,540 6 8	11,626 9 9	913 16 11
	For Lighthouses - - -	1,120 8 5	22,152 - 7	23,272 9 -	21,352 5 8	1,920 3 4
	For Harbours - - -	2,158 1 2	7,620 8 4	9,778 9 6	9,778 9 6	-
	Stamps—For King's Inns - -	1,754 - -	1,689 10 9	3,443 10 9	2,305 10 9	1,138 - -
	Total Ireland - - -	7,049 7 4	46,662 16 -	53,712 3 4	49,128 18 2	4,583 5 2
	TOTAL UNITED KINGDOM - - £.	24,606 12 8	90,624 7 -	115,230 19 8	99,655 2 1	15,575 17 7

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued.*

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1822	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	9,741 13 8	7,000 - -	16,741 13 8	16,280 1 9	461 11 11
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	10,000 - -	10,000 - -	10,000 - -	- - -
	South Sea Duty, for South Sea Guarantee Fund.	1,250 18 9	7,549 18 11	8,800 17 8	5,724 2 7	3,076 15 1
	Miscellaneous—First Fruits and Tenths	- - -	14,037 12 9	14,037 12 9	13,250 16 2	786 16 7
	Total Great Britain - - -	10,992 12 5	38,587 11 8	49,580 4 1	45,255 - 6	4,325 3 7
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	915 17 4	485 2 -	800 19 4	457 6 10	343 12 6
	For Lagan Navigation - - -	- - -	1,846 3 1	1,846 3 1	1,846 3 1	- - -
	For Royal Exchange - - -	295 7 7	1,943 1 6	2,238 9 1	2,035 7 8	203 1 5
	For Dublin Improvements - -	913 16 11	11,252 6 2	12,166 3 1	11,833 16 11	332 6 2
	For Lighthouses - - -	1,920 3 4	21,317 2 -	23,237 5 4	22,137 7 4	1,099 18 -
	For Harbours - - -	- - -	7,182 9 3	7,182 9 3	7,182 9 3	- - -
	Stamps—For King's Inns - -	1,138 - -	1,848 - -	2,986 - -	2,546 - -	440 - -
	Total Ireland - - -	4,583 5 2	45,874 4 -	50,457 9 2	48,038 11 1	2,418 18 1
	TOTAL UNITED KINGDOM - - £.	15,575 17 7	84,461 15 8	100,037 13 3	93,293 11 7	6,744 1 8
Year to 5 Jan. 1823	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	461 11 11	13,000 - -	13,461 11 11	12,592 3 2	869 8 9
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	11,000 - -	11,000 - -	7,000 - -	4,000 - -
	South Sea Duty, for South Sea Guarantee Fund.	3,076 15 1	7,426 18 8	10,503 13 9	8,900 1 2	1,603 12 7
	Miscellaneous—First Fruits and Tenths	786 16 7	14,547 13 5	15,334 10 -	13,667 16 4	1,666 13 8
	Total Great Britain - - -	4,325 3 7	45,974 12 1	50,299 15 8	42,160 - 8	8,139 15 -
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	343 12 6	206 1 3	549 13 9	295 7 6	254 6 3
	For Lagan Navigation - - -	- - -	2,600 - -	2,600 - -	2,600 - -	- - -
	For Royal Exchange - - -	203 1 5	1,422 6 2	1,625 7 7	1,452 6 10	173 - 9
	For Dublin Improvements - -	332 6 2	23,458 6 11	23,740 13 1	14,889 6 3	8,901 6 10
	For Lighthouses - - -	1,099 18 -	15,514 1 10	16,613 19 10	15,309 17 8	1,304 2 2
	For Harbours - - -	- - -	8,069 1 10	8,069 1 10	8,069 1 10	- - -
	Stamps—For King's Inns - -	440 - -	2,366 10 -	2,806 10 -	2,164 10 -	642 - -
	Total Ireland - - -	2,418 18 1	53,636 8 -	56,055 6 1	44,780 10 1	11,274 16 -
	TOTAL UNITED KINGDOM - - £.	6,744 1 8	99,611 - 1	106,355 1 9	86,940 10 9	19,414 11 -
Year to 5 Jan. 1824	GREAT BRITAIN:					
	Customs:					
	4½ per Cent. Duty - - -	869 8 9	30,000 - -	30,869 8 9	26,620 17 8	4,248 11 1
	Canal and Dock Duty, reserved for expenses of Port of London.	4,000 - -	6,000 - -	10,000 - -	7,000 - -	3,000 - -
	South Sea Duty, for South Sea Guarantee Fund.	1,603 12 7	11,757 9 2	13,361 1 9	12,501 4 8	859 17 1
	Miscellaneous—First Fruits and Tenths	1,666 13 8	20,978 7 5	22,645 1 1	14,622 15 4	8,022 5 9
	Total Great Britain - - -	8,139 15 -	68,735 16 7	76,875 11 7	60,744 17 8	16,130 13 11
	IRELAND:					
	Customs and Excise:					
	For Linen Manufactures - -	254 6 3	80 14 10	335 1 1	198 - -	137 1 1
	For Lagan Navigation - - -	- - -	3,500 - -	3,500 - -	3,500 - -	- - -
	For Royal Exchange - - -	173 - 9	589 17 6	762 18 3	621 5 9	141 12 6
	For Dublin Improvements - -	8,901 6 10	19,647 5 5	28,548 12 3	21,219 - 5	7,329 11 10
	For Lighthouses - - -	1,304 2 2	18,293 13 5	19,597 15 7	14,804 8 1	4,793 7 6
	For Kingstown Harbour - -	- - -	6,788 17 6	6,788 17 6	6,314 17 9	473 19 9
	Stamps—For King's Inns - -	642 - -	3,220 10 -	3,862 10 -	3,152 10 -	710 - -
	Total Ireland - - -	11,274 16 -	52,120 18 8	63,395 14 8	49,810 2 -	13,585 12 8
	TOTAL UNITED KINGDOM - - £.	19,414 11 -	120,856 15 8	140,271 6 3	110,554 19 8	29,716 6 7

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued*.

		Balance in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
Year to 5 Jan. 1825	GREAT BRITAIN :					
	Customs :	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	4½ per Cent. Duty - - -	4,248 11 1	10,000 - -	14,248 11 1	11,988 11 2	2,259 19 11
	Canal and Dock Duty, reserved for expenses of Port of London.	3,000 - -	7,000 - -	10,000 - -	10,000 - -	-
	South Sea Duty, for South Sea Guarantee Fund.	859 17 1	11,967 12 4	12,827 9 5	9,599 15 9	3,227 13 8
	Miscellaneous—First Fruits and Tenth	8,022 5 9	12,481 15 -	20,504 - 9	19,526 - 8	978 - 1
	Total Great Britain - - -	16,130 13 11	41,449 7 4	57,580 1 3	51,114 7 7	6,465 13 8
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	137 1 1	189 7 4	326 8 5	183 7 5	143 1 -
	For Lagan Navigation - -	- - -	4,153 16 11	4,153 16 11	3,230 15 4	923 1 7
	For Royal Exchange - -	141 12 6	445 7 6	587 - -	573 10 -	13 10 -
	For Dublin Improvements -	7,329 11 10	13,216 17 2	20,546 9 -	19,586 15 10	959 13 2
	For Lighthouses - -	4,793 7 6	10,737 3 10	15,530 11 4	13,665 12 1	1,864 19 3
	For Kingstown Harbour - -	473 19 9	2,485 5 10	2,959 5 7	2,959 5 7	-
	Stamps—For King's Inns - -	710 - -	2,074 - -	2,784 - -	2,784 - -	-
	Total Ireland - - -	13,585 12 8	33,301 18 7	46,887 11 3	42,983 6 3	3,904 5 -
	TOTAL UNITED KINGDOM - - £.	29,716 6 7	74,751 5 11	104,467 12 6	94,097 13 10	10,369 18 8
Year to 5 Jan. 1826	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	2,259 19 11	35,650 - -	37,909 19 11	35,916 8 8	1,993 11 3
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	11,000 - -	11,000 - -	7,000 - -	4,000 - -
	South Sea Duty, for South Sea Guarantee Fund.	3,227 13 8	12,150 10 11	15,378 4 7	11,313 2 11	4,065 1 8
	Miscellaneous—First Fruits and Tenth	978 - 1	14,347 10 1	15,325 10 2	13,532 7 3	1,793 2 11
	Total Great Britain - - -	6,465 13 8	73,148 1 -	79,613 14 8	67,761 18 10	11,851 15 10
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	143 1 -	145 6 3	288 7 3	178 1 2	110 6 1
	For Lagan Navigation - -	923 1 7	6,331 3 10	7,254 5 5	6,331 3 10	923 1 6
	For Royal Exchange - -	13 10 -	243 17 6	257 7 6	102 2 5	155 5 1
	For Dublin Improvements -	959 13 2	12,887 18 7	13,847 11 9	12,243 12 6	1,603 19 3
	For Lighthouses - -	1,864 19 3	7,017 1 4	8,882 - 7	8,361 2 3	520 18 5
	For Kingstown Harbour - -	- - -	805 13 5	805 13 5	805 13 5	-
	Stamps—For King's Inns - -	- - -	2,272 - -	2,272 - -	1,596 - -	676 - -
	Total Ireland - - -	3,904 5 -	29,703 - 11	33,607 5 11	29,617 15 7	3,989 10 4
	TOTAL UNITED KINGDOM - - £.	10,369 18 8	102,851 1 11	113,221 - 7	97,379 14 5	15,841 6 2
Year to 5 Jan. 1827	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	1,993 11 3	25,541 - -	27,534 11 3	24,193 12 5	3,340 18 10
	Canal and Dock Duty, reserved for expenses of Port of London.	4,000 - -	6,000 - -	10,000 - -	10,000 - -	-
	South Sea Duty, for South Sea Guarantee Fund.	4,065 1 8	5,770 6 4	9,835 8 -	8,461 16 -	1,373 12 -
	Miscellaneous—First Fruits and Tenth	1,793 2 11	12,097 - 4	13,890 3 3	13,246 13 7	643 9 8
	Total Great Britain - - -	11,851 15 10	49,408 6 8	61,260 2 6	55,902 2 -	5,358 - 6
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	110 6 1	- - -	110 6 1	- - -	110 6 1
	For Lagan Navigation - -	923 1 6	3,500 - -	4,423 1 6	4,423 1 6	-
	For Royal Exchange - -	155 5 1	227 15 -	383 - 1	45 3 -	337 17 1
	For Dublin Improvements -	1,603 19 3	14,168 17 1	15,772 16 4	6,760 4 10	9,012 11 6
	For Lighthouses - -	520 18 5	8,398 14 8	8,919 13 1	8,788 1 1	131 12 -
	For Kingstown Harbour - -	- - -	1,789 11 8	1,789 11 8	- - -	1,789 11 8
	Stamps—For King's Inns - -	676 - -	2,448 - -	3,124 - -	2,386 - -	738 - -
	Total Ireland - - -	3,989 10 4	30,532 18 5	34,522 8 9	22,402 10 5	12,119 18 4
	TOTAL UNITED KINGDOM - - £.	15,841 6 2	79,941 5 1	95,782 11 3	78,304 12 5	17,477 18 10

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued*.

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
Year to 5 Jan. 1828	GREAT BRITAIN :					
	Customs :	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	4½ per Cent. Duty - - -	3,340 18 10	21,500 - -	24,840 18 10	21,764 7 5	3,076 11 5
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	13,000 - -	13,000 - -	13,000 - -	- - -
	South Sea Duty, for South Sea Guarantee Fund.	1,373 12 -	4,229 - 10	5,602 12 10	4,150 - 11	1,452 11 11
	Miscellaneous—First Fruits and Tenths	643 9 8	13,737 2 2	14,380 11 10	13,051 5 1	1,329 6 9
	Total Great Britain - - -	5,358 - 6	52,466 3 -	57,824 3 6	51,965 13 5	5,858 10 1
	IRELAND :					
	Customs and Excise :					
	For Linen Manufactures - -	110 6 1	25 3 2	135 9 3	135 9 3	- - -
	For Royal Exchange - -	337 17 1	208 12 6	546 9 7	65 9 -	481 - 7
	For Dublin Improvements - -	9,012 11 6	11,308 19 5	20,321 10 11	13,772 7 9	6,549 3 2
	For Dunleary Harbour - -	1,789 11 8	1,554 3 -	3,343 14 8	- - -	3,343 14 8
	For Lighthouses - -	131 12 -	9,393 1 -	9,524 13 -	9,474 - 9	50 12 3
	Stamps—For King's Inns - -	738 - -	2,688 - -	3,426 - -	2,410 - -	1,016 - -
	Total Ireland - - -	12,119 18 4	25,177 19 1	37,297 17 5	25,857 6 9	11,440 10 8
	TOTAL UNITED KINGDOM - - £.	17,477 18 10	77,644 2 1	95,122 - 11	77,823 - 2	17,240 - 9
Year to 5 Jan. 1829	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	3,076 11 5	19,550 - -	22,626 11 5	19,932 14 5	2,693 17 -
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	6,000 - -	6,000 - -	6,000 - -	- - -
	South Sea Duty, for South Sea Guarantee Fund.	1,452 11 11	3,425 14 1	4,878 6 -	4,246 11 4	631 14 8
	Miscellaneous—First Fruits and Tenths	1,329 6 9	14,655 11 5	15,984 18 2	13,525 - 10	2,459 17 4
	Total Great Britain - - -	5,858 10 1	43,631 5 6	49,489 15 7	43,704 6 7	5,785 9 -
	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - -	481 - 7	233 15 -	714 15 7	48 - 6	666 15 1
	For Dublin Improvements - -	6,549 3 2	12,180 6 6	18,729 9 8	12,415 14 7	6,313 15 1
	For Lighthouses - -	50 12 3	10,281 12 1	10,332 4 4	10,332 4 4	- - -
	For Dunleary Harbour - -	3,343 14 8	1,680 2 9	5,023 17 5	- - -	5,023 17 5
	Stamps—For King's Inns - -	1,016 - -	2,522 - -	3,538 - -	2,752 - -	786 - -
	Total Ireland - - -	11,440 10 8	26,897 16 4	38,338 7 -	25,547 19 5	12,790 7 7
	TOTAL UNITED KINGDOM - - £.	17,299 - 9	70,529 1 10	87,828 2 7	69,252 6 -	18,575 16 7
Year to 5 Jan. 1830	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	2,693 17 -	21,240 12 6	23,934 9 6	20,412 16 1	3,521 13 5
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	8,000 - -	8,000 - -	3,000 - -	5,000 - -
	South Sea Duty, for South Sea Guarantee Fund.	631 14 8	3,478 8 9	4,110 3 5	3,332 7 9	777 15 8
	Miscellaneous—First Fruits and Tenths	2,459 17 4	14,581 8 4	17,041 5 8	14,001 12 6	3,039 13 2
	Total Great Britain - - -	5,785 9 -	47,300 9 7	53,085 18 7	40,746 16 4	12,339 2 3
	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - -	666 15 1	240 15 -	907 10 1	- - -	907 10 1
	For Dublin Improvements - -	6,313 15 1	14,697 7 9	21,011 2 10	13,169 1 3	7,842 1 7
	For Lighthouses - -	- - -	12,369 2 9	12,369 2 9	12,249 2 9	120 - -
	For Dunleary Harbour - -	5,023 17 5	1,886 16 2	6,910 13 7	- - -	6,910 13 7
	Stamps—For King's Inns - -	786 - -	3,014 - -	3,800 - -	2,648 - -	1,152 - -
	Total Ireland - - -	12,790 7 7	32,208 1 8	44,998 9 3	28,066 4 -	16,932 5 3
	TOTAL UNITED KINGDOM - - £.	18,575 16 7	79,508 11 3	98,084 7 10	68,813 - 4	29,271 7 6

Appendix, No. 5.—ABSTRACT ACCOUNTS OF Balances, Receipts, &c., of certain specially Appropriated Duties—*continued*.

	Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
Year to 5 Jan. 1831					
GREAT BRITAIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs:					
4½ per Cent. Duty - - -	3,521 13 5	21,990 10 -	25,512 3 5	19,760 15 -	5,751 8 5
Canal and Dock Duty, reserved for expenses of Port of London.	5,000 - -	6,000 - -	11,000 - -	11,000 - -	- - -
South Sea Duty, for South Sea Guarantee Fund.	777 15 8	3,199 3 5	3,976 19 1	2,946 19 5	1,029 19 8
Miscellaneous—First Fruits and Tenths	3,039 13 2	15,612 10 5	18,652 3 7	14,485 7 8	4,166 15 11
Total Great Britain - - -	12,339 2 3	46,802 3 10	59,141 6 1	48,193 2 1	10,948 4 -
IRELAND:					
Customs and Excise:					
For Royal Exchange - - -	907 10 1	223 17 7	1,131 7 8	92 7 6	1,039 - 2
For Dublin Improvements - -	7,842 1 7	12,066 7 7	19,908 9 2	14,352 14 7	5,555 14 7
For Lighthouses - - -	120 - -	10,419 3 3	10,539 3 3	9,209 13 6	1,329 9 9
For Kingstown Harbour - -	6,910 13 7	1,850 2 3	8,760 15 10	- - -	8,760 15 10
Stamps—For King's Inns - -	1,152 - -	3,114 - -	4,266 - -	3,406 - -	860 - -
Total Ireland - - -	16,932 5 3	27,673 10 8	44,605 15 11	27,060 15 7	17,545 - 4
TOTAL UNITED KINGDOM - - £.	29,271 7 6	74,475 14 6	103,747 2 -	75,253 17 8	28,493 4 4
Year to 5 Jan. 1832					
GREAT BRITAIN:					
Customs:					
4½ per Cent. Duty - - -	5,751 8 5	11,550 - -	17,301 8 5	16,786 12 11	514 15 6
Canal and Dock Duty, reserved for expenses of Port of London.	- - -	7,000 - -	7,000 - -	4,000 - -	3,000 - -
South Sea Duty, for South Sea Guarantee Fund.	1,029 19 8	2,277 19 7	3,307 19 3	2,557 17 8	750 1 7
Miscellaneous—First Fruits and Tenths	4,166 15 11	11,870 10 9	16,037 6 8	13,967 12 2	2,069 14 6
Total Great Britain - - -	10,948 4 -	32,698 10 4	43,646 14 4	37,312 2 9	6,334 11 7
IRELAND:					
Customs and Excise:					
For Royal Exchange - - -	1,039 - 2	* See Note	- - -	- - -	1,223 5 1
For Dublin Improvements - -	5,555 14 7				5,159 8 6
For Lighthouses - - -	1,329 9 9				620 5 10
For Kingstown Harbour - -	8,760 15 10				2,187 2 6
Stamps—For King's Inns - -	860 - -				953 - 2
Total Ireland - - -	17,545 - 4	19,389 14 6	36,934 14 10	28,791 12 9	10,143 2 1
TOTAL UNITED KINGDOM - - £.	28,493 4 4	52,088 4 10	80,581 9 2	64,103 15 6	16,477 13 8
Year to 5 Jan. 1833					
GREAT BRITAIN:					
Customs:					
4½ per Cent. Duty - - -	514 15 6	12,916 - -	13,430 15 6	13,066 - -	364 15 6
Canal and Dock Duty, reserved for expenses of Port of London.	3,000 - -	6,000 - -	9,000 - -	6,000 - -	3,000 - -
South Sea Duty, for South Sea Guarantee Fund.	750 1 7	4,192 7 1	4,942 8 8	3,275 18 6	1,666 10 2
Miscellaneous—First Fruits and Tenths	2,069 14 6	16,684 6 7	18,754 1 1	14,509 1 1	4,245 - -
Total Great Britain - - -	6,334 11 7	39,792 13 8	46,127 5 3	36,850 19 7	9,276 5 8
IRELAND:					
Customs and Excise:					
For Royal Exchange - - -	1,223 5 1	177 15 -	1,401 - 1	73 3 -	1,327 17 1
For Dublin Improvements - -	5,159 8 6	1,072 - 6	6,831 9 -	4,864 4 9	1,967 4 3
For Lighthouses - - -	620 5 10	10,158 17 10	10,779 3 8	10,350 9 6	428 14 2
For Harbours - - -	2,187 2 6	1,756 2 10	3,943 5 4	3,062 15 9	880 9 7
Stamps—For King's Inns - -	953 - 2	3,404 - -	4,357 - 2	3,264 - -	1,093 - 2
Total Ireland - - -	10,143 2 1	17,168 16 2	27,311 18 3	21,614 13 -	5,697 5 3
TOTAL UNITED KINGDOM - - £.	16,477 13 8	56,961 9 10	73,439 3 6	58,465 12 7	14,973 10 11

* No books or documents can now be found in the Financial Offices at London or Dublin which contain precise information of the separate amounts of the receipts and issues of these Appropriated Duties in Ireland for 1832-3.

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued.*

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1834	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	364 15 6	16,145 - -	16,509 15 6	12,666 - -	3,843 15 6
	Canal and Dock Duty, reserved for expenses of Port of London.	3,000 - -	4,000 - -	7,000 - -	7,000 - -	-
	South Sea Duty, for South Sea Guarantee Fund.	1,666 10 2	3,258 15 7	4,925 5 9	4,541 2 2	384 3 7
	Miscellaneous—First Fruits and Tenths	4,245 - -	12,050 - 3	16,295 - 3	13,954 19 11	2,340 - 4
	Total Great Britain - - -	9,276 5 8	35,453 15 10	44,730 1 6	38,162 2 1	6,567 19 5
	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	1,327 17 1	195 2 6	1,522 19 7	- - -	1,522 19 7
	For Dublin Improvements - - -	1,967 4 3	10 - -	1,977 4 3	- - -	1,977 4 3
	For Lighthouses - - -	428 14 2	11,469 - 3	11,897 14 5	11,642 5 11	255 8 6
	For Harbours - - -	880 9 7	1,858 4 6	2,738 14 1	- - -	2,738 14 1
	Stamps—For King's Inns - - -	1,093 - 2	4,076 - -	5,169 - 2	3,848 - -	1,321 - 2
	Total Ireland - - -	5,697 5 3	17 608 7 3	23,305 12 6	15,490 5 11	7,815 6 7
	TOTAL UNITED KINGDOM - - £.	14,973 10 11	53,062 3 1	68,035 14 -	53,652 8 -	14,383 6 -
Year to 5 Jan. 1835	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	3,843 15 6	5,707 10 -	9,551 5 6	9,181 17 2	369 8 4
	Canal and Dock Duty, reserved for expenses of Port of London.	- - -	5,000 - -	5,000 - -	5,000 - -	-
	South Sea Duty, for South Sea Guarantee Fund.	384 3 7	3,634 17 6	4,019 1 1	3,058 9 7	960 11 6
	Miscellaneous—First Fruits and Tenths	2,340 - 4	14,181 6 10	16,521 7 2	14,344 5 -	2,177 2 2
	Total Great Britain - - -	6,567 19 5	28,523 14 4	35,091 13 9	31,584 11 9	3,507 2 -
	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	1,522 19 7	184 7 6	1,707 7 1	52 9 -	1,654 18 1
	For Dublin Improvements - - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Lighthouses - - -	255 8 6	10,394 10 10	10,649 19 4	10,634 9 4	15 10 -
	For Harbours - - -	2,738 14 1	1,667 3 11	4,405 18 -	- - -	4,405 18 -
	Stamps—For King's Inns - - -	1,321 - 2	4,448 19 10	5,770 - -	4,116 - -	1,654 - -
	Total Ireland - - -	7,815 6 7	16,695 2 1	24,510 8 8	14,802 18 4	9,707 10 4
	TOTAL UNITED KINGDOM - - £.	14,383 6 -	45,218 16 5	59,602 2 5	46,387 10 1	13,214 12 4
Year to 5 Jan. 1836	GREAT BRITAIN :					
	Customs :					
	4½ per Cent. Duty - - -	369 8 4	- - -	369 8 4	- - -	369 8 4
	Canal and Dock Duty, reserved for Expenses of Port of London.	- - -	2,269 2 -	2,269 2 -	*2,269 2 -	-
	South Sea Duty, for South Sea Guarantee Fund.	960 11 6	4,695 10 3	5,656 1 9	4,666 2 10	989 18 11
	Miscellaneous—First Fruits and Tenths	2,177 2 2	12,942 15 10	15,119 18 -	13,255 17 3	1,864 - 9
	Total Great Britain - - -	3,507 2 -	19,907 8 1	23,414 10 1	20,191 2 1	3,223 8 -
	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	1,654 18 1	162 5 -	1,817 3 1	1,670 - 7	147 2 6
	For Dublin Improvements - - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Lighthouses - - -	15 10 -	10,881 6 6	10,896 16 6	8,835 10 10	2,061 5 8
	For Harbours - - -	4,405 18 -	1,706 1 4	6,111 19 4	4,405 18 -	1,706 1 4
	Stamps—King's Inns - - -	1,654 - -	3,720 - -	5,374 - -	3,968 - -	1,406 - -
	Total Ireland - - -	9,707 10 4	16,469 12 10	26,177 3 2	18,879 9 5	7,297 13 9
	TOTAL UNITED KINGDOM - - £.	13,214 12 4	36,377 - 11	49,591 13 3	39,070 11 6	10,521 1 9

* To W. Sargent, for reducing Tonnage Duties, Port of London.

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—continued.

	Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
Year to 5 Jan. 1837					
GREAT BRITAIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs:					
4½ per Cent. Duty - - -	369 8 4	- - -	369 8 4	- - -	369 8 4
Canal and Dock Duty, reserved for expenses of Port of London.	- - -	23,346 17 1	23,346 17 1	19,076 5 4	4,270 11 9
South Sea Duty, for South Sea Guarantee Fund.	989 18 11	3,460 2 11	4,450 1 10	4,436 10 9	13 11 1
Miscellaneous—First Fruits & Tenths	1,864 - 9	12,641 17 -	14,505 17 9	13,360 5 5	1,145 12 4
Total Great Britain - - -	3,223 8 -	39,448 17 -	42,672 5 -	36,873 1 6	5,799 3 6
IRELAND:					
Customs and Excise:					
For Royal Exchange - - -	147 2 6	162 7 6	309 10 -	38 15 6	270 14 6
For Dublin Improvements - - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
For Lighthouses - - -	2,061 5 8	11,668 6 7	13,729 12 3	10,412 12 4	3,316 19 11
For Harbours - - -	1,706 1 4	1,841 6 10	3,547 8 2	- - -	3,547 8 2
Stamps—For King's Inns - - -	1,406 - -	3,536 - -	4,942 - -	3,792 - -	1,150 - -
Repayment of Tithes - - -	- - -	- - -	- - -	- - -	- - -
Total Ireland - - -	7,297 13 9	17,208 - 11	24,505 14 8	14,243 7 10	10,262 6 10
TOTAL UNITED KINGDOM - £.	10,521 1 9	56,656 17 11	67,177 19 8	51,116 9 4	16,061 10 4
Year to 5 Jan. 1838					
GREAT BRITAIN:					
Customs:					
4½ per Cent. Duty - - -	369 8 4	- - -	369 8 4	- - -	369 8 4
Canal and Dock Duty, reserved for expenses of Port of London.	4,270 11 9	1,844 2 9	6,114 14 6	6,114 14 6	- - -
South Sea Duty, for South Sea Guarantee Fund.	13 11 1	- - -	13 11 1	13 11 1	- - -
Miscellaneous—First Fruits & Tenths	1,145 12 4	15,816 3 11	16,961 16 3	14,466 11 5	2,495 4 10
Total Great Britain - - -	5,799 3 6	17,660 6 8	23,459 10 2	20,594 17 -	2,864 13 2
IRELAND:					
Customs and Excise:					
For Royal Exchange - - -	270 14 6	177 2 6	447 17 -	21 8 -	426 9 -
For Dublin Improvements - - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
For Lighthouses - - -	3,316 19 11	2,534 9 8	5,851 9 7	5,851 9 7	- - -
For Harbours - - -	3,547 8 2	1,782 13 10	5,330 2 -	- - -	5,330 2 -
Stamps—For King's Inns - - -	1,150 - -	3,184 - -	4,334 - -	3,268 - -	1,066 - -
Repayment of Tithes - - -	- - -	25 17 -	25 17 -	- - -	25 17 -
Total Ireland - - -	10,262 6 10	7,704 3 -	17,966 9 10	9,140 17 7	8,825 12 3
TOTAL UNITED KINGDOM - £.	16,061 10 4	25,364 9 8	41,426 - -	29,735 14 7	11,690 5 5
Year to 5 Jan. 1839					
GREAT BRITAIN:					
Customs:					
4½ per Cent. Duty - - -	369 8 4	- - -	369 8 4	* 369 8 4	- - -
Miscellaneous—First Fruits & Tenths	2,495 4 10	14,213 11 1	16,708 15 11	13,268 17 1	3,439 18 10
Total Great Britain - - -	2,864 13 2	14,213 11 1	17,078 4 3	13,638 5 5	3,439 18 10
IRELAND:					
Customs and Excise:					
For Royal Exchange - - -	426 9 -	151 13 6	578 2 6	470 11 6	107 11 -
For Dublin Improvements - - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
For Harbours - - -	5,330 2 -	1,785 4 2	7,115 6 2	- - -	7,115 6 2
Stamps—For King's Inns - - -	1,066 - -	3,225 - -	4,291 - -	2,862 - -	1,429 - -
Repayment of Tithes - - -	25 17 -	- - -	25 17 -	- - -	25 17 -
Total Ireland - - -	8,825 12 3	5,161 17 8	13,987 9 11	3,332 11 6	10,654 18 5
TOTAL UNITED KINGDOM - £.	11,690 5 5	19,375 8 9	31,065 14 2	16,970 16 11	14,094 17 3

* Transferred to the Consolidated Fund.

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—continued.

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1840	GREAT BRITAIN :					
	Miscellaneous—First Fruits & Tenth	3,439 18 10	1,050 1 4	4,490 - 2	4,490 + 2	—
	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	107 11 -	196 2 6	303 13 6	259 13 6	44 - -
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - - -	7,115 6 2	2,251 9 2	9,366 15 4	-	9,366 15 4
	Stamps—For King's Inns - - -	1,429 - -	3,349 - -	4,778 - -	3,759 - -	1,019 - -
	Repayment of Tithes - - -	25 17 -	2,971 - 2	2,996 17 2	2,996 17 2*	—
	Tithe Arrear Account, per 1 Vict. c. 109	-	262,996 17 2†	262,996 17 2	181,971 - 2	81,025 17 -
	Total Ireland - - -	10,654 18 5	271,764 9 -	282,419 7 5	188,986 10 10	93,432 16 7
	TOTAL UNITED KINGDOM - - £.	14,094 17 3	272,814 10 4	286,909 7 7	193,476 11 -	93,432 16 7
Year to 5 Jan. 1841	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	44 - -	156 17 6	200 17 6	-	200 17 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - - -	9,366 15 4	1,733 15 2	11,100 10 6	-	11,100 10 6
	Stamps—For King's Inns - - -	1,019 - -	3,302 - -	4,381 - -	3,429 - -	952 - -
	Tithe Arrears, per 1 Vict. c. 109	81,025 17 -	-	81,025 17 -	81,025 17 -	—
	£.	93,432 16 7	5,252 12 8	98,685 9 3	84,454 17 -	14,230 12 3
Year to 5 Jan. 1842	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	200 17 6	160 7 6	361 5 -	200 17 6	160 7 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - - -	11,100 10 6	1,931 6 8	13,031 17 2	-	13,031 17 2
	Stamps—For King's Inns - - -	952 - -	2,930 - -	3,882 - -	2,938 - -	944 - -
	£.	14,230 12 3	5,021 14 2	19,252 6 5	3,138 17 6	16,113 8 11
Year to 5 Jan. 1843	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	160 7 6	169 15 -	330 2 6	30 4 -	299 18 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - - -	13,031 17 2	1,914 13 4	14,946 10 6	-	14,946 10 6
	Stamps—For King's Inns - - -	944 - -	3,150 - -	4,094 - -	2,994 - -	1,100 - -
	£.	16,113 8 11	5,234 8 4	21,347 17 3	3,024 4 -	18,323 13 3
Year to 5 Jan. 1844	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	299 18 6	163 15 -	463 13 6	359 18 6	103 15 -
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - - -	14,946 10 6	2,098 16 4	17,045 6 10	-	17,045 6 10
	Stamps—For King's Inns - - -	1,100 - -	2,726 - -	3,826 - -	2,700 - -	1,126 - -
	£.	18,323 13 3	4,988 11 4	23,312 4 7	3,059 18 6	20,252 6 1
Year to 5 Jan. 1845	IRELAND :					
	Customs and Excise :					
	For Royal Exchange - - -	103 15 -	183 2 6	286 17 6	2,806 - -	286 17 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - - -	17,045 6 10	2,226 3 10	19,271 10 8	19,271 10 8	—
	Stamps—For King's Inns - - -	1,126 - -	2,698 - -	3,824 - -	-	1,018 - -
	£.	20,252 6 1	5,107 6 4	25,359 12 5	22,077 10 8	3,282 1 9

* Transferred to Tithe Arrear Account below.

† Including 2,996 l. 17s. 2d. transferred from Tithe Account above.

Appendix, No. 5.—ABSTRACT ACCOUNTS OF Balances, Receipts, &c., of certain specially Appropriated Duties—continued.

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1846	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	286 17 6	183 7 6	470 5 -	387 12 6	82 12 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	2,629 11 1	2,629 11 1	2,629 11 1	- - -
	Stamps—For King's - -	1,018 - -	2,522 - -	3,540 - -	2,544 - -	996 - -
	£.	3,282 1 9	5,334 18 7	8,617 - 4	5,561 3 7	3,055 16 9
Year to 5 Jan. 1847	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	82 12 6	180 12 6	263 5 -	219 17 6	43 7 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	6,310 12 6	6,310 12 6	6,310 12 6	- - -
	Stamps—For King's Inns - -	996 - -	2,372 - -	3,368 - -	2,564 - -	804 - -
	£.	3,055 16 9	8,863 5 -	11,919 1 9	9,094 10 -	2,824 11 9
Year to 5 Jan. 1848	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	43 7 6	191 10 -	234 17 6	- - -	234 17 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	6,673 14 4	6,673 14 4	6,673 14 4	- - -
	Stamps—For King's Inns - -	804 - -	1,774 - -	2,578 - -	1,962 - -	616 - -
	£.	2,824 11 9	8,639 4 4	11,463 16 1	8,635 14 4	2,828 1 9
Year to 5 Jan. 1849	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	234 17 6	183 2 -	417 19 6	- - -	417 19 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	6,488 10 8	6,488 10 8	6,488 10 8	- - -
	Stamps—For King's Inns - -	616 - -	1,684 - -	2,300 - -	1,634 - -	666 - -
	£.	2,828 1 9	8,355 12 8	11,183 14 5	8,122 10 8	3,061 3 9
Year to 5 Jan. 1850	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	417 19 6	207 8 -	625 7 6	- - -	625 7 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	6,695 8 8	6,695 8 8	6,695 8 8	- - -
	Stamps—For King's Inns - -	666 - -	1,634 - -	2,320 - -	1,738 - -	582 - -
	£.	3,061 3 9	8,556 16 8	11,618 - 5	8,433 8 8	3,184 11 9
Year to 5 Jan. 1851	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	625 7 6	205 17 6	831 5 -	625 7 6	205 17 9
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	6,655 14 8	6,655 14 8	6,655 14 8	- - -
	Stamps—For King's Inns - -	582 - -	1,422 - -	2,004 - -	1,446 - -	558 - -
	£.	3,184 11 9	8,283 12 2	11,468 3 11	8,727 2 2	2,741 1 9
Year to 5 Jan. 1852	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	205 17 6	250 5 -	456 2 6	- - -	456 2 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	6,960 10 8	6,960 10 8	6,960 10 8	- - -
	Stamps—For King's Inns - -	558 - -	916 - -	1,474 - -	1,054 - -	420 - -
	£.	2,741 1 9	8,126 15 8	10,867 17 5	8,014 10 8	2,853 6 9

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued*.

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 Jan. 1853	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	456 2 6	212 5 -	668 7 6	- - -	668 7 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	6,404 19 -	6,404 19 -	6,404 19 -	- - -
	Stamps—For King's Inns - -	420 - -	1,078 - -	1,498 - -	1,068 - -	430 - -
	£.	2,853 6 9	7,695 4 -	10,548 10 9	7,472 19 -	3,075 11 9
Year to 5 Jan. 1854	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	668 7 6	244 7 6	912 15 -	- - -	912 15 -
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	6,388 7 -	6,388 7 -	6,388 7 -	- - -
	Stamps—For King's Inns - -	430 - -	782 - -	1,212 - -	552 - -	660 - -
	£.	3,075 11 9	7,414 14 6	10,490 6 3	6,940 7 -	3,549 19 3
Quarter to 5 April 1854.	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	912 15 -	47 17 6	960 12 6	- - -	960 12 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	- - -	470 18 -	470 18 -	- - -	470 18 -
	Stamps—For King's Inns - -	660 - -	444 - -	1,104 - -	628 - -	476 - -
	£.	3,549 19 3	962 15 6	4,512 14 9	628 - -	3,884 14 9
Year to 31 Mar. 1855	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	960 12 6	180 10 -	1,141 2 6	*912 15 -	228 7 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	470 18 -	5,857 14 2	6,328 12 2	*5,923 19 8	404 12 6
	Stamps—For King's Inns - -	476 - -	994 - -	1,470 - -	852 - -	618 - -
	£.	3,884 14 9	7,032 4 2	10,916 18 11	7,688 14 8	3,228 4 3
Year to 31 Mar. 1856	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	228 7 6	187 2 6	415 10 -	*394 7 6	21 2 6
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	404 12 6	2,030 5 8	2,434 18 2	*2,104 2 6	330 15 8
	Stamps—For King's Inns - -	618 - -	902 - -	1,520 - -	1,322 - -	198 - -
	£.	3,228 4 3	3,119 8 2	6,847 12 5	3,820 10 -	2,527 2 5
Year to 31 Mar. 1857	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	21 2 6	212 2 6	233 5 -	- - -	233 5 -
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	330 15 8	9,700 2 2	10,030 17 10	*2,281 13 8	7,749 4 2
	Stamps—For King's Inns - -	198 - -	896 - -	1,094 - -	844 - -	250 - -
	£.	2,527 2 5	10,808 4 8	13,335 7 1	3,125 13 8	10,209 13 5
Year to 31 Mar. 1858	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	233 5 -	220 2 -	453 7 6	*202 12 6	250 15 -
	For Dublin Improvements - -	1,977 4 3	- - -	1,977 4 3	- - -	1,977 4 3
	For Dunleary Harbour - -	7,749 4 2	2,756 1 10	10,505 6 -	*9,772 1 8	733 4 4
	Stamps—For King's Inns - -	250 - -	942 - -	1,192 - -	944 - -	248 - -
	£.	10,209 13 5	3,918 4 4	14,127 17 9	10,918 14 2	3,209 3 7

* Carried to the Consolidated Fund, under the head of Repayment of Advances.

Appendix, No. 5.—ABSTRACT ACCOUNTS of Balances, Receipts, &c., of certain specially Appropriated Duties—*continued.*

		Balances in the Exchequer at the Beginning of the Year.	Appropriated Receipt.	Total Receipt, including Balances.	Exchequer Issues.	Balances in the Exchequer at the End of the Year.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 31 Mar. 1859	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	250 15 -	246 12 6	497 7 6	*452 5 -	45 2 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - -	733 4 4	3,187 17 8	3,921 2 -	*3,321 10 8	599 11 4
	Stamps—For King's Inns - -	248 - -	1,024 - -	1,272 - -	990 - -	282 - -
	£.	3,209 3 7	4,458 10 2	7,667 13 9	4,763 15 8	2,903 18 1
Year to 31 Mar. 1860	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	45 2 6	279 5 -	324 7 6	-	324 7 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - -	599 11 4	10,473 9 6	11,073 - 10	3,097 17 8	7,975 3 2
	Stamps—For King's Inns - -	282 - -	1,082 - -	1,364 - -	1,144 - -	220 - -
	£.	2,903 13 1	11,834 14 6	14,738 12 7	4,241 17 8	10,496 14 11
Year to 31 Mar. 1861	IRELAND:					
	Customs and Excise					
	For Royal Exchange - -	324 7 6	325 12 6	650 - -	570 2 6	79 17 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - -	7,975 3 2	7,342 6 8	15,317 9 10	14,466 16 2	850 13 8
	Stamps—For King's Inns - -	220 - -	1,120 - -	1,340 - -	1,060 - -	280 - -
	£.	10,496 14 11	8,787 19 2	19,284 14 1	16,096 18 8	3,187 15 5
Year to 31 Mar. 1862	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	79 17 6	309 5 -	389 2 6	356 10 -	32 12 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - -	850 13 8	3,525 12 -	4,376 5 8	*4,029 2 10	347 2 10
	Stamps—For King's Inns - -	280 - -	1,006 - -	1,286 - -	974 - -	312 - -
	£.	3,187 15 5	4,840 17 -	8,028 12 5	5,359 12 10	2,668 19 7
Year to 31 Mar. 1863	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	32 12 6	-	32 12 6	-	32 12 6
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	For Dunleary Harbour - -	347 2 10	-	347 2 10	347 2 10	-
	Stamps—For King's Inns - -	312 - -	786 - -	1,098 - -	858 - -	240 - -
	£.	2,668 19 7	786 - -	3,454 19 7	1,205 2 10	2,249 16 9
Year to 31 Mar. 1864	IRELAND:					
	Customs and Excise:					
	For Royal Exchange - -	32 12 6	-	32 12 6	32 12 6	-
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	-	1,977 4 3
	Stamps—For King's Inns - -	240 - -	1,136 - -	1,376 - -	1,072 - -	304 - -
	£.	2,249 16 9	1,136 - -	3,385 16 9	1,104 12 6	2,281 4 3
Year to 31 Mar. 1865	IRELAND:					
	Customs and Excise:					
	For Dublin Improvements - -	1,977 4 3	-	1,977 4 3	1,977 4 3	-
	Stamps—For King's Inns - -	304 - -	360 - -	664 - -	664 - -	-
	£.	2,281 4 3	360 - -	2,641 4 3	2,641 4 3	-

* Carried to the Consolidated Fund, under the head of Repayment of Advances.

Appendix, No. 6.

SINKING FUND.

I.—BALANCED ABSTRACT ACCOUNTS of the RECEIPTS and EXPENDITURE of the several SINKING FUNDS, in each

SINKING FUND, GREAT BRITAIN, for discharging National Debts

		£.	s.	d.
Year to Michs. 1718	Surplus of the Aggregate Fund	359,490	19	—
	„ Fund for paying 508,000 <i>l.</i> per annum to the South Sea Company	19,577	10	—
	„ General Fund	190,436	15	11
		569,505	4	11
Year to Michs. 1719	Surplus of the Aggregate Fund	204,307	15	—
	„ Fund for paying 508,000 <i>l.</i> per annum to the South Sea Company	10,668	16	11
	„ General Fund	39,693	3	9
	Contributions on the First Lottery Loan	500,000	—	—
		£. 1,324,175	—	—
Year to Michs. 1720	Balance on 29 September 1719	49,008	16	11
		£.	s.	d.
	Surplus of Aggregate Fund	433,246	11	5
	„ Original Fund for South Sea Company	60,105	1	9½
	„ General Fund	88,442	15	10½
		£. 581,794	9	1
Year to Michs. 1721	Balance on 29 September 1720	196,924	14	—
	Surplus of Aggregate Fund	161,839	4	9
	„ Original Fund for South Sea Company	9,998	5	—
		£. 368,772	3	9
Year to Michs. 1722	Balance on 29 September 1721	162,562	18	2
	Surplus of Aggregate Fund	239,612	—	5
	„ General Fund, made good by Parliament, viz.:	£.	s.	d.
	Out of Loans on Land Tax	7,513	19	10
	Malt Lottery Certificates	75,280	—	—
	Contribution for Certificates	32	13	9
	In Exchequer Bills issued anno 1722	111,500	—	—
		194,326	13	7
	Imprest Monies repaid by Trustees for circulating Exchequer Bills	88,543	8	7
	From South Sea Company, for Interest at 4 per cent. on 1,000,000 <i>l.</i> , Exchequer Bills lent to them	71,972	12	1
	Balance remaining of Loan from South Sea Company, per 5 Geo. 1, c. 19	234,121	12	7
	Ditto - - of 500,000 <i>l.</i> by Civil List Annuities, per 7 Geo. 1, c. 27	102,682	8	—
Year to Michs. 1723		£. 1,093,821	13	5
	Balance on 29 September 1722	92,895	13	11
	Surplus of Aggregate Fund (including 17,400 <i>l.</i> , Contributions for Civil List Annuities)	394,277	12	5
	„ General Fund (including 84,252 <i>l.</i> 4 s. 6 d., Contributions for Malt Lottery Tickets, 1723)	136,206	3	—
	„ Original Fund for South Sea Company	34,870	11	2
	Exchequer Bills, per 9 Geo. 1, c. 5, issued to redeem 5 <i>l.</i> per Cent. Annuities	1,000,000	—	—
	Loan in Exchequer Bills, repaid by the South Sea Company	1,000,000	—	—
	Proportion of Interest of Exchequer Bills, repaid by ditto	15,041	3	11
		£. 2,673,291	4	5

Appendix, No. 6.

SINKING FUND.

Financial Year, from the First Establishment of the Sinking Fund in 1716, per Act 3 Geo. 1, c. 7, up to 31 March 1869.

incurred before Christmas 1716, per 3 Geo. 1, c. 7.

		£.	s.	d.
Year to Michs. 1719	Cash paid to discharge Principal of Exchequer Bills cancelled - - - -	1,233,287	10	-
	" " Interest at 3 l. per cent. - - - -	41,878	13	8
	Balance in the Exchequer, 29 September 1719 - - - -	49,008	16	11
	£.	1,324,175	-	7
Year to Michs. 1720	Cash paid to discharge Principal of Exchequer Bills cancelled - - - -	422,025	-	-
	" " Interest at 3 l. per cent. - - - -	11,843	12	-
	Balance in the Exchequer, 29 September 1720 - - - -	196,934	14	-
	£.	630,803	6	-
Year to Michs. 1721	Cash paid to make good the Deficiency of East India Company's Fund at Michaelmas 1719	191,028	16	6
	" " " " on Register for Duty on Hops, Principal and Interest - - - -	12,480	9	1
	" to Commissioners for taking Subscription of Lottery Annuities to South Sea Stock, for their Services - - - -	2,700	-	-
	Balance in the Exchequer, 29 September 1721 - - - -	162,562	18	2
	£.	368,772	3	9
Year to Michs. 1722	Cash paid to discharge Principal of Exchequer Bills cancelled - - - -	964,800	-	-
	" " Interest of ditto - - - -	27,229	9	3
	" " Expenses of receiving Loans, circulating Exchequer Bills, &c. - - - -	8,896	10	3
	Balance in the Exchequer, 29 September 1722 - - - -	92,895	13	11
	£.	1,093,821	13	5
Year to Michs. 1723	Cash paid to discharge Principal of Exchequer Bills cancelled - - - -	1,134,800	-	-
	" " Interest on ditto - - - -	1,291	12	9
	" to Bank of England, on Allowance of 3 l. per cent. for circulating Exchequer Bills, and paying Interest at their own Cost - - - -	38,800	15	5
	" to discharge Principal remaining unsubscribed into South Sea Stock of 5 l. per cent. Annuities, per 3 Geo. 1, c. 7 - - - -	1,204,786	3	5
	" for Charge of receiving Subscriptions to South Sea Company - - - -	13,475	15	1
	Balance in the Exchequer, 29 September 1723 - - - -	280,136	17	9
	£.	2,673,291	4	5

Appendix No. 6.]

SINKING FUND, GREAT BRITAIN, for discharging National Debts - - - -

Year to Michs. 1724		£. s. d.		
		£.	s.	d.
	Balance on 29 September 1723 - - - - -	280,136	17	9
	Surplus of Aggregate Fund - - - - -	360,733	11	7
	„ General Fund (including 62,634 l. 9 s. 9 d., Malt Lottery Contributions, 1724) - - - - -	175,340	5	2
	„ Original Fund for South Sea Company - - - - -	31,383	8	5
	Imprest Monies repaid by Trustees for circulating Exchequer Bills - - - - -	2,692	7	4
		£.	850,286	10 3
Year to Michs. 1725	Balance on 29 September 1724 - - - - -	293,956	18	11
	Surplus of Aggregate Fund - - - - -	512,698	9	10
	„ General Fund - - - - -	104,425	3	4
	„ Original Fund for South Sea Company - - - - -	79,685	14	10
	Exchequer Bills, per 11 Geo. 1, c. 17, being overplus of Civil List Funds - - - - -	234,375	1	1
		£.	1,225,141	8 -
Year to Michs. 1726	Balance on 29 September 1725 - - - - -	409,357	9	6
	Surplus of Aggregate Fund - - - - -	255,519	18	10
	„ General Fund - - - - -	120,515	4	2
	6 d. per £. on Pensions, &c., to replace the like Amount issued too much for circulation of Exchequer Bills - - - - -	1,426	-	5
		£.	786,818	12 11
Year to Michs. 1727	Balance on 29 September 1726 - - - - -	147,944	2	6
	Surplus of Aggregate Fund, including 52,041 l. 0 s. 9 d. Surplus of Civil List Revenues - - - - -	687,494	9	-
	„ General Fund, including 69,112 l. 12 s. 3 d., Loans on Land Tax, 1727, and 103,272 l. 10 s., Lottery Tickets, 1726 - - - - -	343,947	7	6
	„ Original Fund for South Sea Company - - - - -	88,099	17	9
	„ Papist Tax, including 3,807 l. 0 s. 9 d. Tallies of Loan on Land Tax, to replace the like Amount issued out of Sinking Fund for circulating Exchequer Bills charged on Papist Tax - - - - -	6,255	-	5
	Unclaimed Dividends of Banker's Debt up to 29 September 1717, made applicable per 13 Geo. 1, c. 3. - - - - -	10,725	5	3
	From a Person unknown, towards discharging the Public Debt - - - - -	120	-	-
		£.	1,284,586	2 5
Year to Michs. 1728	Balance on 29 September 1727 - - - - -	376,692	10	8
	Surplus of Aggregate Fund, including 98,740 l., part of 1,750,000 l. Loan from Bank of England, and 1,382 l. 1 s. 6 d. Interest on Lottery Tickets, 1726 - - - - -	1,069,441	7	6
	„ General Fund, including 33,611 l. 5 s. 4 d. Loans on Land Tax, 1728 - - - - -	271,376	18	4
	„ Original Fund for South Sea Company - - - - -	205,491	15	2
	„ Papist Tax - - - - -	1,098	18	-
		£.	1,924,101	4 8

incurred before Christmas 1716, per 3 Geo. 1, c. 7—*continued.*

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1724	Cash paid to discharge Principal of Exchequer Bills redeemed and cancelled - - -	130,000	-	-
	" to Bank of England, on their Allowance of 3 l. per cent. for circulating, &c. Exchequer Bills, 1½ year to 24 July 1724 - - -	71,996	14	5
	" to discharge in part Principal unsubscribed into South Sea Stock, and Interest at 5 l. per cent., to Lady-day 1724, of Lottery Annuities 1714, for blank Tickets - - -	95,640	-	-
	" " unsubscribed Capital into South Sea Stock of 910,000 l. at 5 l. per cent. Annuities, per 1 Geo. 1, stat. 2, c. 19 - -	203,824	5	-
	" " unsubscribed Capital into South Sea Stock of 169,000 l. at 5 l. per cent. Annuities, per 1 Geo. 1, stat. 2, c. 21 - -	31,473	13	4
	" " unsubscribed Capital into South Sea Stock of 110,312 l. 17 s. 5 d. at 5 l. per cent. Annuities, per 3 Geo. 1, c. 7 & 9 - -	2,510	-	-
	" Allowed the Tellers of the Exchequer loss of Cash on 605,798 guineas, reduced from 21 s. 6 d. to 21 s. - - -	15,144	19	-
	" for Expenses of receiving Loans, of paying Exchequer Bills, &c. - - -	5,739	19	7
	Balance in the Exchequer, 29 September 1724 - - -	293,956	18	11
	£.	850,286	10	3
Year to Michs. 1725	Cash paid to discharge Principal of Exchequer Bills, anno 1723 - - -	767,891	17	9
	" " circulation, &c. of Exchequer Bills - - -	47,892	-	9
	Balance in the Exchequer, 29 September 1725 - - -	409,357	9	6
	£.	1,225,141	8	-
Year to Michs. 1726	Cash paid to discharge Principal of Exchequer Bills, anno 1720 - - -	627,166	4	9
	" " circulation, &c. of Exchequer Bills - - -	11,708	5	8
	Balance in the Exchequer, 29 September 1726 - - -	147,944	2	6
	£.	786,818	12	11
Year to Michs. 1727	Cash paid towards discharging 919,912 l. 10 s., Principal of Exchequer Bills issued for Exchange and for Interest due, anno 1720 - -	244,950	2	7
	" " " in full Principal of Exchequer Bills, anno 1723 - -	5,000	-	-
	" " " Interest and circulation of Exchequer Bills - -	9,720	14	2
	" " " residue unsubscribed into South Sea Stock of Capital of 947,614 l. 7 s. 8 d., Tallies of Sol., funded at 4 l. per cent., per 3 Geo. 1, c. 7 - - -	198,958	8	3
	" " " in part 393,194 l. 14 s. 5 d., Capital unsubscribed into South Sea Stock of 1,603,987 l. 8 s. 1 d., Army Debentures funded at 4 per cent., per 3 Geo. 1, c. 7 - -	376,704	12	9
	" " " West India Debentures funded at 3 l. per cent., per 8 Geo. 1, c. 20 - - -	72,559	14	-
	Balance in the Exchequer 29 September 1727 - - -	376,692	10	8
	£.	1,284,586	2	5
Year to Michs. 1728	Cash paid to discharge residue of 919,912 l. 10 s., Exchequer Bills issued for Exchange and for Interest, anno 1720 - - -	50,100	-	-
	" " Interest and circulation of Exchequer Bills - - -	1,470	19	1
	" " in part 1,775,027 l. 17 s. 10 d., Debt due to the Bank of England for Principal and Interest of Exchequer Bills funded at 4 l. per cent., anno 1709 - - -	578,000	-	-
	" " in part Debt due to the South Sea Company on their Capital Stock, being in full of 500,000 l. paid off this year - -	65,395	-	-
	" " residue unsubscribed into South Sea Stock of 500,000 l., Principal of Lottery Annuities at 4 l. per cent., per 5 Geo. 1, c. 3 - -	58,300	-	-
	" " residue of 393,194 l. 14 s. 5 d., Principal unsubscribed into South Sea Stock of 1,603,987 l. 8 s. 1 d. Army Debentures funded at 4 l. per cent., per 3 Geo. 1, c. 7 - -	16,490	1	9
	" " in part 548,939 l. 12 s. 6 d. Army Debentures certified since 21 March, 1719, and funded at 4 l. per cent., per 3 Geo. 1, c. 7 - - -	543,122	5	-
	" " West India Debentures funded at 3 l. per cent., per 8 Geo. 1, c. 20 - - -	16,768	19	3
	" for Expenses of Exchequer Bill Office, and West India Debenture Office - -	87	3	6
	Balance in the Exchequer, 29 September 1728 - - -	594,366	16	1
	£.	1,924,101	4	8

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN, for discharging National Debts

- - -

Year to Michs.		£. s. d.		
		£.	s.	d.
Year to Michs. 1729	Balance on 29 September 1728	594,866	16	1
	Surplus of Aggregate Fund, including 386 l. 12 s. 3 d. Interest on Lottery Tickets, 1728	679,982	3	10
	„ General Fund, including 63,902 l. 15 s. 2 d. Loans on Land Tax, 1729, at 3 l. per cent. Interest	310,659	4	9
	„ Original Fund for South Sea Company	138,782	3	6
	Arrears of Papist Tax	2	7	4
	Money paid to the Sinking Fund by a person unknown	8	10	-
	„ „ „ „ for Conscience sake	50	-	-
	Unrated Goods imported undervalued, brought to this Fund per 11 Geo. 1, c. 7	192	18	9
	£.	1,724,044	4	3
Year to Michs. 1730	Balance on 29 September 1729	515,652	15	1
	Surplus of Aggregate Fund	718,331	18	6
	„ General Fund, including 63,344 l. 16 s. 5 d. Exchequer Bills charged on Malt Duty, 1730	341,787	-	10
	„ Original Fund for South Sea Company	86,913	16	10
	Arrears of Papist Tax	186	13	-
	£.	1,662,872	4	3
Year to Michs. 1731	Balance on 29 September 1730	426,151	13	7
	Surplus of Aggregate Fund	608,620	5	4
	„ General Fund	309,126	15	-
	„ Original Fund for South Sea Company, including 42,345 l. 17 s. 9 d. Interest at 5 l. per cent. on 1,000,000 l. of Exchequer Bills lent to the Company, per 8 Geo. 1, c. 20	138,706	-	1
	Legacy to the late King for discharging Public Debts	527	12	-
	£.	1,483,132	6	-
Year to Michs. 1732	Balance on 29 September 1731	1,207,530	1	7
	Surplus of Aggregate Fund	669,193	-	11
	„ General Fund, including 39,353 l. 4 s. 11 d., part of Loan raised by creating 3½ l. per cent. Annuities, 1731	325,210	3	8
	„ Original Fund for South Sea Company	135,559	3	-
	£.	2,337,492	9	2
Year to Michs. 1733	Balance on 29 September 1732	337,343	19	10
	Surplus of Aggregate Fund	708,826	7	3
	„ General Fund	289,059	3	6
	„ Original Fund for South Sea Company	78,162	15	6
	Arrears of Papist Tax	196	19	2
	Unrated Goods imported undervalued, per 11 Geo. 1, c. 7	-	3	-
	£.	1,413,589	8	3
Year to Michs. 1734	Balance on 29 September 1733	913,589	8	3
	Surplus of Aggregate Fund	601,204	12	2
	„ General Fund, including 133,137 l. 15 s. 5 d. Exchequer Bills charged on Land Tax, 1731, 1732, and 1733	444,412	19	4
	„ Original Fund for South Sea Company	133,220	9	-
	From South Sea Company, for Interest on 400 l. Exchequer Loan Bills cancelled	10	8	7
	£.	2,092,437	17	4

incurred before Christmas 1716, per 3 Geo. 1, c. 7—continued.

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1729	Cash paid to discharge in full 1,775,027 <i>l.</i> 17 <i>s.</i> 10 <i>d.</i> , Debt due to the Bank for Principal and Interest of Exchequer Bills funded, at 4 <i>l.</i> per cent., anno 1709	1,197,027	17	10
	" " Principal of Banker's Annuity	200	-	-
	" " 11½ years' Interest accrued on ditto, to Michaelmas 1717	141	-	-
	" " Principal of Army Debentures, funded at 4 <i>l.</i> per cent., per 3 Geo. 1, c. 17	3,442	10	1
	" " Principal of West India Debentures, funded at 3 <i>l.</i> per cent., per 8 Geo. 1, c. 20	3,382	7	-
	" " Expenses of West India Debenture Office	5	19	9
	" " to make good the Loss occasioned by a Robbery in the Office of Lord William Powlett, one of the Tellers of the Exchequer	4,191	14	6
	Balance in the Exchequer, 29 September 1729	515,652	15	1
		£.	1,724,044	4 3
Year to Michs. 1730	Cash paid to discharge in part 2,000,000 <i>l.</i> Debt due to the Bank for Exchequer Bills funded per 3 Geo. 1, c. 8	500,000	-	-
	" " in part Debt due to the South Sea Company on their Capital Stock (in part of 1,000,000 <i>l.</i>)	725,000	-	-
	" " Principal of Banker's Annuities	50	-	-
	" " Arrears of Annuities ditto	44	-	-
	" " Principal of Army Debentures funded at 4 <i>l.</i> per cent., per 3 Geo. 1, c. 17	1,065	1	-
	" " Principal of West India Debentures funded at 3 <i>l.</i> per cent., per 8 Geo. 1, c. 20	10,561	9	8
	Balance in the Exchequer, 29 September 1730	426,151	13	7
		£.	1,662,872	4 3
Year to Michs. 1731	Cash paid to discharge in part the Debt due to the South Sea Company on their Capital Stock (in full of 1,000,000 <i>l.</i>)	275,000	-	-
	" " in further part of 548,434 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> Army Debentures funded at 4 <i>l.</i> per cent., per 3 Geo. 1, c. 7	182	8	1
	" " Principal of Exchequer Bills	400	-	-
	" " Interest of ditto	19	16	4
	Balance in the Exchequer, 29 September 1731	1,207,530	1	7
		£.	1,483,132	6 -
Year to Michs. 1732	Cash paid to discharge in part Debt due to the South Sea Company on their Capital Stock (part of 16,651,101 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> Annuity Stock)	1,000,000	-	-
	" " in part Debt due to the South Sea Company on their Capital Stock (part of 15,651,101 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> Capital Trading Stock)	1,000,000	-	-
	" " in further part 548,434 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> Army Debentures funded at 4 <i>l.</i> per cent., per 3 Geo. 1, c. 7	148	9	4
	Balance in the Exchequer, 29 September 1732	337,343	19	10
		£.	2,337,492	9 2
Year to Michs. 1733	Cash applied towards the Supply Grants, 1733, in part of 500,000 <i>l.</i> , per 6 Geo. 2, c. 25	389,225	5	10
	" " to make good the Deficiency on Malt, 1731, to complete ditto	110,774	14	2
	Balance in the Exchequer, 29 September 1733	913,589	8	3
		£.	1,413,589	8 3
Year to Michs. 1734	Cash paid to discharge in further part 548,434 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> Army Debentures funded at 4 <i>l.</i> per cent., per 3 Geo. 1, c. 7	17	8	10
	" " in part Debt due to the South Sea Company on their Capital Stock (part of 15,651,101 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> Annuity Stock)	1,000,000	-	-
	" " Interest at 3 <i>l.</i> per cent. to South Sea Company on 86,884 <i>l.</i> 4 <i>s.</i> 8 <i>d.</i> , one Quarter to Christmas 1733	651	12	7
	" " applied towards the Supply Grants, 1734, in part of 1,200,000 <i>l.</i> , per 7 Geo. 2, c. 12	685,860	2	-
	Balance in the Exchequer, 29 September 1734	405,902	13	11
		£.	2,092,437	17 4

Appendix, No. 6.] SINKING FUND, GREAT BRITAIN, for discharging National Debts - - - - -				
Year to Michs. 1735		£. s. d.		
		£.	s.	d.
Year to Michs. 1735	Balance on 29 September 1734 - - - - -	405,902	13	11
	Surplus of Aggregate Fund - - - - -	568,562	4	-
	„ General Fund - - - - -	325,888	3	3
	„ Original Fund for South Sea Company - - - - -	86,627	10	3
		£.	1,386,980	11 5
Year to Michs. 1736	Balance on 29 September 1735 - - - - -	430,893	1	3
	Surplus of Aggregate Fund - - - - -	676,188	18	5
	„ General Fund, including 37,557 l. 13 s. 4 d. Exchequer Bills charged on Land Tax, 1735 - - - - -	400,603	12	-
	„ Original Fund for South Sea Company, including 707 l. 19 s. transferred from Sinking Fund, as per contra - - - - -	76,379	10	-
		£.	1,584,065	1 8
Year to Michs. 1737	Balance on 29 September 1736 - - - - -	978,145	6	9
	Surplus of Aggregate Fund - - - - -	734,749	10	1
	„ General Fund - - - - -	402,743	4	7
	„ Original Fund for South Sea Company - - - - -	191,413	6	3
		£.	2,307,051	7 8
Year to Michs. 1738	Balance on 29 September 1737 - - - - -	675,912	2	4
	Surplus of Aggregate Fund - - - - -	568,763	11	7
	„ General Fund - - - - -	392,368	17	8
	„ Original Fund for South Sea Company - - - - -	117,068	5	4
	Unrated Goods imported undervalued, per 11 Geo. 1, c. 7 - - - - -	48	5	8
	Exchequer Bills on Land Tax and Sugar, 1738, brought to replace Sinking Fund Monies applied to Supplies, 1737 - - - - -	600,807	16	2
		£.	2,354,968	18 9
Year to Michs. 1739	Balance on 29 September 1738 - - - - -	472,096	14	8
	Surplus of Aggregate Fund - - - - -	701,492	11	4
	„ General Fund, including 22,944 l. 14 s. Exchequer Bills charged on Land Tax, 1737 - - - - -	408,685	12	4
	„ Original Fund for South Sea Company - - - - -	108,061	6	4
	Further Amount of Exchequer Bills charged on Land Tax, 1737 - - - - -	6,346	6	-
	Contributions for Annuities at 3 l. per Cent. charged on Sinking Fund, per 9 Geo. 2, c. 34 (part of 600,000 l., anno 1736), brought to replace Sinking Fund Monies applied to make good Deficiency of Stamp Duties, &c. - - - - -	61,499	19	3
		£.	1,758,182	9 11

incurred before Christmas 1716, per 3 Geo. 1, c. 7—continued.

[Appendix, No. 6.]

		£. s. d.		
		£.	s.	d.
Year to Michs. 1735	Cash applied towards the Supply Grants, 1734, to complete 1,200,000 <i>l.</i> , per 7 Geo. 2, c. 12	514,133	18	—
	" " " " 1735, in part of 1,000,000 <i>l.</i> , per 8 Geo. 2, c. 11	407,271	4	10
	" " to make good the Deficiency of the Duty of 6 <i>d.</i> per oz. on wrought Plate, for payment of Annuities, per 6 Geo. 1, c. 11	10,112	4	9
	Cash paid to discharge Interest on 1,000,000 <i>l.</i> lent on the credit of the Salt Duty, 1734	24,570	2	7
	Balance in the Exchequer, 29 September 1735	480,893	1	3
		£.	1,386,980	11 5
Year to Michs. 1736	Cash paid to discharge Arrears of Principal of Banker's Annuities - - - -	1,431	—	2
	" " Interest on - - ditto - - at 3 <i>l.</i> per cent. for 11½ years to Michaelmas 1717 - - - -	1,008	16	9
	Cash applied towards the Supply Grants, 1735, to complete 1,000,000 <i>l.</i> , per 8 Geo. 2, c. 11	592,728	15	2
	" " Deficiency of Stamp Duties, to be replaced out of Supplies, 1737 - - - -	10,043	3	10
	" " Deficiency of original Fund for South Sea Company, as per contra - - - -	707	19	—
	Balance in the Exchequer, 29 September 1736	978,145	6	9
		£.	1,584,065	1 8
Year to Michs. 1737	Cash paid to discharge part Debt due to the South Sea Company on their Capital Stock (part of 10,988,327 <i>l.</i> 11 <i>s.</i> , New South Sea Annuity Stock)	1,000,000	—	—
	" " Interest at 4 <i>l.</i> per cent. on 500,000 <i>l.</i> Loan on Salt Duties, 1735, per 8 Geo. 2, c. 12 - - - -	20,000	—	—
	" " Annuities at 3 <i>l.</i> per cent. on 600,000 <i>l.</i> Loan on Sinking Fund, anno 1736, per 9 Geo. 2, c. 34, including Expenses 539 <i>l.</i> - <i>s.</i> 7 <i>d.</i> - - - -	15,623	—	7
	Cash applied towards the Supply Grants, 1737, in part of 1,000,000 <i>l.</i> , per 10 & 11 Geo. 2, c. 17 - - - -	580,388	16	2
	" " to make good the Deficiency of the Duty of 6 <i>d.</i> per oz. on wrought Plate	11,894	9	9
	" " " " additional Stamp Duties, 1736, to be replaced out of Supplies - - - -	3,232	18	10
	Balance in the Exchequer, 29 September 1737	675,912	2	4
		£.	2,307,051	7 8
Year to Michs. 1738	Cash paid to discharge, in part, Debt due to the South Sea Company on their Capital Stock (part of 14,651,101 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> , Old South Sea Annuity Stock) - - - -	1,000,000	—	—
	" " Arrears of Principal of Banker's Annuities - - - -	37	10	—
	" " Interest of - - ditto - - - -	26	8	9
	" " Interest at 4 <i>l.</i> per cent. on 500,000 <i>l.</i> Loan on Salt Duties, anno 1735 - - - -	20,000	—	—
	" " Interest at 3 <i>l.</i> per cent. on 600,000 <i>l.</i> Loan on Sinking Fund, anno 1736, including Expenses 120 <i>l.</i> 8 <i>s.</i> 1 <i>d.</i> - - - -	17,797	3	1
	Cash applied towards the Supply Grants, 1737, in further part of 1,000,000 <i>l.</i> , per 10 & 11 Geo. 2, c. 17 - - - -	20,419	—	—
	" " " " 1738, in part of 1,500,000 <i>l.</i> , per 11 Geo. 2, c. 27 - - - -	821,030	4	3
	" " to make good the Deficiency of the additional Stamp Duties, 1737, to be replaced out of Supplies - - - -	3,552	18	—
	Balance in the Exchequer, 29 September 1738	472,096	14	8
		£.	2,354,968	18 9
Year to Michs. 1739	Cash paid to discharge Interest at 4 <i>l.</i> per cent. on 500,000 <i>l.</i> Loan on Salt Duties, anno 1735 (to be replaced out of Supplies) - - - -	20,000	—	—
	" " Interest at 3 <i>l.</i> per cent. on 600,000 <i>l.</i> Loan on Sinking Fund, anno 1736, including Expenses 38 <i>l.</i> 15 <i>s.</i> 9 <i>d.</i> - - - -	18,569	15	8
	" " Interest at 3 <i>l.</i> per cent. on 300,000 <i>l.</i> Loan on Sinking Fund, anno 1738, per 11 Geo. 2, c. 27, including Expenses 437 <i>l.</i> 14 <i>s.</i> 10 <i>d.</i> - - - -	3,964	19	10
	Cash applied towards the Supply Grants, 1738, in further part of 1,500,000 <i>l.</i> , per 11 Geo. 2, c. 27 - - - -	559,508	18	—
	" " " " 1739, to complete 1,500,000 <i>l.</i> , per 11 Geo. 2, c. 27, and per 12 Geo. 2, c. 19 - - - -	119,451	17	9
	" " " " 1739, in part of the first 500,000 <i>l.</i> } p' 12 G. {	425,006	—	—
	" " " " second 500,000 <i>l.</i> } 2, c. 19 {	74,994	—	—
	" " to make good the Deficiency of the additional Stamp Duties, 1738, to be replaced out of Supplies - - - -	5,865	18	9
	" " " " Duty of 6 <i>d.</i> per oz. on wrought Plate - - - -	5,834	18	—
	Balance in the Exchequer, 29 September 1739	524,986	1	11
		£.	1,758,182	9 11

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN, for discharging National Debts - - - -

		£.	s.	d.
Year to Michs. 1740	Balance on 29 September 1739	524,986	1	11
	Surplus of Aggregate Fund	715,003	15	7
	" General Fund	368,721	11	9
	" Original Fund for South Sea Company	66,486	16	8
	Replaced out of Supplies, viz.:			
	Advance to make good deficiency of Stamp Duties, 1737	£. 3,552	s. 18	d. -
	" " " " 1738	5,865	18	9
	" to pay Interest on 500,000 l. Loan on Salt Duties, an. 1738,	20,000	-	-
	" " " " an. 1739,	20,000	-	-
		49,418	16	9
		£.	1,724,617	2 8
Year to Michs. 1741	Balance on 29 September 1740	370,142	10	8
	Surplus of Aggregate Fund	668,506	7	11
	" General Fund	312,609	4	10
	" Original Fund for South Sea Company	41,224	8	1
		£.	1,392,482	11 6
Year to Michs. 1742	Balance on 29 September 1741	411,965	4	-
	Surplus of Aggregate Fund	642,057	12	11
	" General Fund, including 2,625 l. 4s. 4d. Exchequer Bills charged on Land Tax, 1741	315,102	4	9
	" Original Fund for South Sea Company	63,184	17	-
	Produce of an Estate forfeited by being given to superstitious uses	600	-	-
	Replaced out of Supplies, viz.:			
	Advance to make good deficiency of additional Stamp Duties, 1739,	£. 5,021	s. 10	d. 1
	" " " " Sugar Duties, 1739,	23,711	8	6
	" to pay Interest on 500,000 l. Loan on Salt Duties, anno 1740	20,000	-	-
		48,732	18	7
		£.	1,481,642	17 3
Year to Michs. 1743	Balance on 29 September 1742	260,377	8	5
	Surplus of Aggregate Fund	646,145	13	10
	" General Fund, including 58,737 l. 11s. 3d. out of 1,600,000 l. Loan from Bank of England, and 58,869 l. 15s. 8d. out of 800,000 l. Lottery Loan, 1743, to make good deficiency	422,065	-	1
	" Original Fund for South Sea Company	47,628	12	7
	Replaced out of 1,600,000 l. Loan from Bank (Supply), to make good Advances from Sinking Fund	81,917	-	8
	Replaced out of 800,000 l. Lottery Loan, 1743 (Supply), to make good Advances from Sinking Fund	63,939	1	2
		£.	1,522,072	16 9
Year to Michs. 1744	Balance on 29 September 1743	285,988	3	9
	Surplus of Aggregate Fund	579,635	5	1
	" General Fund, including 50,732 l. 7s. 7d. out of 1,000,000 l. Loan from East India Company, and 5,095 l. 8s. 8d. out of 1,200,000 l. Loan, anno 1744, to make good deficiency	354,135	3	8
	" Original Fund for South Sea Company	25,311	13	3
	" Duty on Foreign Cambrics, per 15 & 16 Geo. 2, c. 29	10,000	-	-
	Replaced out of 1,000,000 l. Loan from East India Company (Supply), to make good Advances from Sinking Fund	49,267	12	4
		£.	1,304,337	18 1

incurred before Christmas, 1716, per 3 Geo. I. c. 7—*continued.*

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1740	Cash paid to discharge Interest at 4 l. per cent. on 500,000 l. Loan on Salt Duties, 1735, to be replaced out of first Supplies - - - - -	20,000	-	-
"	" " Interest at 3 l. per cent. on 600,000 l. Loan on Sinking Fund, 1736, including Management 44 l. 9 s. - - - - -	18,336	4	-
"	" " Interest at 3 l. per cent. on 300,000 l. Loan on Sinking Fund, 1738, including Management 39 l. 5 s. 4 d. - - - - -	9,016	15	4
"	Cash applied towards the Supply Grants, 1739, to complete first 500,000 l., } per 12 Geo. f	74,994	-	-
"	" " " 1739, to complete second 500,000 l., } 2, c. 27 - {	425,006	-	-
"	" " " 1740, in part of 1,200,000 l., per 13 Geo. 2, c. 23	778,388	14	1
"	" to make good the Deficiency of the Sugar Duty at Michaelmas 1739 -	23,711	8	6
"	" " additional Stamp Duties at Christmas 1739 -	5,021	10	7
"	Balance in the Exchequer, 29 September 1740 - - - - -	370,142	10	8
	£.	1,724,617	2	8
Year to Michs. 1741	Cash paid to discharge Principal of Army Debentures - - - - -	175	16	6
"	" " Interest at 4 l. per cent. on 500,000 l. Loan on Salt Duties, 1735, to be replaced out of Supplies - - - - -	20,000	-	-
"	" " Interest at 3 l. per cent. on 600,000 l. Loan on Sinking Fund, 1736, including Management 42 l. 13 s. 1 d. - - - - -	18,020	18	1
"	" " Interest at 3 l. per cent. on 300,000 l. Loan on Sinking Fund, 1738	9,106	2	6
"	Cash applied towards the Supply Grants, 1740, to complete 1,200,000 l., per 13 Geo. 2, c. 23	421,611	5	11
"	" " " 1741, in part of 1,000,000 l., per 14 Geo. 2, c. 41	479,242	11	8
"	" to make good the Deficiency of the Sugar Duty at Michaelmas 1740 -	14,013	3	1
"	" " " " Duty on Victuallers " " -	14,298	15	2
"	" " " " Additional Stamp Duties at Christ- mas 1740 - - - - -	4,048	14	7
"	Balance in the Exchequer, 29 September 1741 - - - - -	411,965	4	-
	£.	1,392,482	11	6
Year to Michs. 1742	Cash paid to discharge Interest at 3½ l. per cent. on 1,200,000 l. Loan on Salt Duties, 1741, to be replaced out of Supplies - - - - -	40,493	5	-
"	" " Interest at 3 l. per cent. on 600,000 l. Loan on Sinking Fund, 1736, including Management 26 l. 12 s. - - - - -	18,100	17	-
"	" " Interest at 3 l. per cent. on 300,000 l. Loan on Sinking Fund, 1738	9,015	15	-
"	Cash applied towards the Supply Grants, 1741, to complete 1,000,000 l., per 14 Geo. 2, c. 41	520,757	8	4
"	" " " 1742, in part of 1,000,000 l., per 15 Geo. 2, c. 3	598,538	2	4
"	" to make good the Deficiency of the Sugar Duty at Michaelmas 1741, to be replaced out of Supplies - - - - -	13,836	18	1
"	" to make good the Deficiency of the Duty on Victuallers at Michaelmas 1741, to be replaced out of Supplies - - - - -	4,719	9	9
"	" to make good the Deficiency of the additional Stamp Duties at Christmas 1741, to be replaced out of Supplies - - - - -	3,819	-	2
"	" to make good the Deficiency of the Duty on Wrought Plate at Lady-day 1741 - - - - -	11,984	13	2
"	Balance in the Exchequer, 29 September 1742 - - - - -	260,377	8	5
	£.	1,481,642	17	3
Year to Michs. 1743	Cash paid to discharge Interest at 3½ l. per cent. on 1,200,000 l. Loan on Salt Duties, 1741, to be replaced out of Supplies - - - - -	41,282	10	-
"	" " Interest at 3 l. per cent. on Sinking Fund Loans, 1736, 1738, and 1742, including Management 473 l. 14 s. - - - - -	50,702	8	-
"	Cash applied towards the Supply Grants, 1742, in further part of 1,000,000 l., per 15 Geo. 2, c. 3 - - - - -	399,367	5	-
"	" " " 1743, in part of 1,000,000 l., per 16 Geo. 2, c. 25	717,219	19	-
"	" to make good the Deficiency of the Duty on Sweets, and on Victuallers, to be replaced out of Supplies - - - - -	18,120	1	-
"	" to make good the Deficiency of the Duty on Wrought Plate - - - - -	9,392	12	7
"	Balance in the Exchequer, 29 September 1743 - - - - -	285,988	3	9
	£.	1,522,072	16	9
Year to Michs. 1744	Cash paid to discharge Interest at 3 l. per cent. on Sinking Fund Loans, 1736, 1738, and 1742, including Management 546 l. 13 s. 4 d. - - - - -	52,447	14	4
"	Cash applied towards the Supply Grants, 1742, to complete 1,000,000 l., per 15 Geo. 2, c. 3	2,091	15	3
"	" " " 1743, to complete 1,000,000 l., per 16 Geo. 2, c. 25	282,780	1	-
"	" " " 1744, in part of 1,000,000 l., per 17 Geo. 2, c. 33	542,905	11	6
"	" to make good the Deficiency of the Duty on Wrought Plate - - - - -	3,805	14	5
"	" " " " Sundry Duties, to be re- placed out of Supplies - - - - -	54,878	9	2
"	" to replace to the South Sea Company over-payment to Sinking Fund in year ending Michaelmas 1743 - - - - -	9,241	12	2
"	Balance in the Exchequer, 29 September 1744 - - - - -	356,184	-	3
	£.	1,304,337	18	1

Appendix, No. 6.] SINKING FUND, GREAT BRITAIN, for discharging National Debts - - - - -

		£.	s.	d.
Year to Michs. 1745	Balance on 29 September 1744 - - - - -	356,184	-	3
	Surplus of Aggregate Fund - - - - -	509,348	15	4
	„ General Fund - - - - -	322,093	17	4
	„ Original Fund for South Sea Company - - - - -	5,926	16	5
	„ Duty on Foreign Cambrics, per 15 & 16 Geo. 2, c. 29 - - - - -	5,000	-	-
	Replaced out of 1,000,000 <i>l.</i> Loan from East India Company, anno 1744 (Supply), to make good advances from Sinking Fund - - - - -	19,291	3	1
	£.	1,217,844	12	5
Year to Michs. 1746	Balance on 29 September 1745 - - - - -	309,334	1	4
	Surplus of Aggregate Fund - - - - -	426,336	15	-
	„ General Fund, including 65,265 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i> out of 500,000 <i>l.</i> Lottery Loan, 1745, and 49,252 <i>l.</i> 18 <i>s.</i> 9 <i>d.</i> out of 2,500,000 <i>l.</i> 4 <i>l.</i> per cent. Loan, 1746, to make good deficiencies - - - - -	475,654	3	-
	„ Original Fund for South Sea Company - - - - -	508	1	6
	Replaced out of Loans, 1745 and 1746 (Supply), to make good advances from Sinking Fund - - - - -	58,714	1	1
	£.	1,270,547	1	11
Year to Michs. 1747	Balance on 29 September 1746 - - - - -	422,698	1	5
	Surplus of Aggregate Fund - - - - -	680,261	8	5
	„ General Fund, including 10,211 <i>l.</i> 5 <i>s.</i> 3 <i>d.</i> out of 1,000,000 <i>l.</i> 4 <i>l.</i> per cent. Lottery Loan, 1747, to make good deficiency - - - - -	391,453	3	2
	„ Original Fund for South Sea Company - - - - -	38,375	6	1
	Replaced out of 1,000,000 <i>l.</i> Lottery Loan, 1747 (Supply), to make good advances from Sinking Fund - - - - -	106,582	6	7
	£.	1,639,370	5	8
Year to Michs. 1748	Balance on 29 September 1747 - - - - -	333,419	12	2
	Surplus of Aggregate Fund - - - - -	639,989	15	9
	„ General Fund - - - - -	421,423	1	8
	„ Original Fund for South Sea Company - - - - -	43,520	4	8
	Replaced out of 6,300,000 <i>l.</i> 4 <i>l.</i> per cent. Loan, 1748 (Supply), to make good advances from Sinking Fund - - - - -	136,084	19	5
	£.	1,574,437	13	8
Year to Michs. 1749	Balance on 29 September 1748 - - - - -	463,853	5	4
	Surplus of Aggregate Fund - - - - -	713,513	8	10
	„ General Fund - - - - -	424,480	3	11
	„ Original Fund for South Sea Company - - - - -	87,924	3	-
	£.	1,689,771	1	1

incurred before Christmas 1716, per 3 Geo. 1, c. 7—*continued.*

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1745	Cash paid to discharge Interest at 3 <i>l.</i> per cent. on Sinking Fund Loans, 1736, 1738, and 1742, including Management, 541 <i>l.</i> 8 <i>s.</i> 4 <i>d.</i> - - - - -	51,241	14	4
	„ applied towards the Supply Grants, 1744, to complete 1,000,000 <i>l.</i> , per 17 Geo. 2, c. 33 - - - - -	457,094	8	6
	„ „ „ „ 1745, in part of 800,000 <i>l.</i> , per 18 Geo. 2, c. 22 - - - - -	373,270	3	6
	„ „ to make good the Deficiencies of sundry Duties, to be replaced out of Supplies - - - - -	22,325	9	-
	„ „ to make good the Deficiencies of the Duty on Wrought Plate - - - - -	4,578	15	9
	Balance in the Exchequer, 29 September 1745 - - - - -	309,334	1	4
	£.	1,217,844	12	5
Year to Michs. 1746	Cash paid to discharge Interest at 3 <i>l.</i> per cent. on Sinking Fund Loans, 1736, 1738, and 1742, including Management, 559 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i> - - - - -	51,727	15	5
	„ applied towards the Supply Grants, 1745, to complete 800,000 <i>l.</i> , per 18 Geo. 2, c. 22 - - - - -	426,729	16	6
	„ „ „ „ 1746, in part of 1,000,000 <i>l.</i> , per 19 Geo. 2, c. 31 - - - - -	259,053	3	2
	„ „ to make good the Deficiencies of sundry Duties, to be replaced out of Supplies - - - - -	104,876	9	7
	„ „ to make good the Deficiencies of the Duty on Wrought Plate - - - - -	5,461	15	10
	Balance in the Exchequer, 29 September 1746 - - - - -	422,698	1	5
	£.	1,270,547	1	11
Year to Michs. 1747	Cash paid to discharge Interest at 3 <i>l.</i> per cent. on Sinking Fund Loans, 1736, 1738, and 1742, including Management, 492 <i>l.</i> 16 <i>s.</i> 9 <i>d.</i> - - - - -	51,002	6	9
	„ applied towards the Supply Grants, 1746, to complete 1,000,000 <i>l.</i> , per 19 Geo. 2, c. 31 - - - - -	740,946	16	10
	„ „ „ „ 1747, in part of 1,000,000 <i>l.</i> , per 20 Geo. 2, c. 34 - - - - -	372,141	9	8
	„ „ to make good the Deficiencies of sundry appropriated Duties, to be replaced out of Supplies - - - - -	136,334	1	4
	„ „ to make good the Deficiencies of the Duty on Wrought Plate - - - - -	5,525	18	11
	Balance in the Exchequer, 29 September 1747 - - - - -	333,419	12	2
	£.	1,639,370	5	8
Year to Michs. 1748	Cash paid to discharge Interest at 3 <i>l.</i> per cent. on Sinking Fund Loans, 1736, 1738, and 1742, including Management, 576 <i>l.</i> 4 <i>s.</i> 4 <i>d.</i> - - - - -	51,833	1	10
	„ applied towards the Supply Grants, 1747, in further part of 1,000,000 <i>l.</i> , per 20 Geo. 2, c. 34 - - - - -	592,150	-	6
	„ „ „ „ 1748, in part of 1,000,000 <i>l.</i> , per 21 Geo. 2, c. 23 - - - - -	348,117	1	2
	„ „ to make good the Deficiencies of sundry appropriated Duties, to be replaced out of Supplies - - - - -	114,551	18	7
	„ „ to make good the Deficiencies of the Duty on Wrought Plate - - - - -	3,932	6	3
	Balance in the Exchequer, 29 September 1748 - - - - -	463,853	5	4
	£.	1,574,437	13	8
Year to Michs. 1749	Cash paid to discharge Interest at 3 <i>l.</i> per cent. on Sinking Fund Loans, 1736, 1738, and 1742, including Management, 515 <i>l.</i> 12 <i>s.</i> 9 <i>d.</i> - - - - -	52,141	14	9
	„ applied towards the Supply Grants, 1747, to complete 1,000,000 <i>l.</i> , per 20 Geo. 2, c. 34 - - - - -	35,708	9	10
	„ „ „ „ 1748, to complete 1,000,000 <i>l.</i> , per 21 Geo. 2, c. 23 - - - - -	651,882	18	10
	„ „ „ „ 1749, in part of 1,000,000 <i>l.</i> , per 22 Geo. 2, c. 42 - - - - -	359,801	3	8
	„ „ to make good the Deficiencies of sundry appropriated Funds, to be replaced out of Supplies - - - - -	117,299	9	3
	„ „ to make good the Deficiencies of the Duty on Wrought Plate - - - - -	5,443	4	3
	Balance in the Exchequer, 29 September 1749 - - - - -	467,494	-	1
	£.	1,689,771	1	1

Appendix, No. 6.] SINKING FUND, GREAT BRITAIN, for discharging National Debts - - - -

		£.	s.	d.
Year to Michs. 1750	Balance on 29 September 1749	-	-	-
	Surplus of Aggregate Fund	-	-	-
	„ General Fund	-	-	-
	„ Original Fund for South Sea Company	-	-	-
	Monies arisen from sale of Unrated Goods imported, undervalued, per 11 Geo. 1, c. 7	-	18	7
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1749	-	-	-
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1750	-	-	-
		£.	1,835,268	19 1
Year to Michs. 1751	Balance on 29 September 1750	-	-	-
	Surplus of Aggregate Fund	-	-	-
	„ General Fund	-	-	-
	„ Original Fund for South Sea Company	-	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of 2,100,000 <i>l.</i> Loan, anno 1751, charged on Sinking Fund	-	-	-
		-	-	-
		£.	1,951,920	7 10
Year to Michs. 1752	Balance on 29 September 1751	-	-	-
	Surplus of Aggregate Fund	-	-	-
	„ General Fund	-	-	-
	„ Original Fund for South Sea Company	-	-	-
	Unrated Goods imported, undervalued, per 11 Geo. 1, c. 7	-	-	-
	Out of Exchequer Bills charged on Sinking Fund, anno 1751, per 24 Geo. 2, c. 4	-	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of Exchequer Bills charged on Sinking Fund, anno 1752, per 25 Geo. 2, c. 25	-	-	-
		-	-	-
		£.	2,260,746	6 3

incurring before Christmas 1716, per 3 Geo. 1, c. 7—continued.

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1750	Cash paid to discharge Interest at 3 $\frac{1}{2}$ per cent. on Sinking Fund Loans, 1736, 1738, and 1742, including Management, 622 $\frac{1}{2}$ 11 s. 4 d. - - - - -	51,376	17	4
"	" " 3 $\frac{1}{2}$ $\frac{1}{2}$ per cent. on Loans on Salt Duties, to be replaced out of Supplies - - - - -	34,772	10	-
"	" " 4 $\frac{1}{2}$ per cent. on 3,230,382 $\frac{1}{2}$ 5 s. 1 d., Navy and Victualling Bills and Ordnance Debentures, funded anno 1749, per 24 Geo. 2, c. 4 - - -	122,898	17	7
"	" applied towards the Supply Grants, 1749, to complete 1,000,000 $\frac{1}{2}$, per 22 Geo. 2, c. 42 - - - - -	640,198	16	4
"	" " " 1750, in part of 900,000 $\frac{1}{2}$, per 23 Geo. 2, c. 21 - - - - -	421,034	14	5
"	" " to make good the Deficiency of the Duty on Wrought Plate - - -	3,764	18	9
"	" " " of sundry appropriated Duties, to be replaced out of Supplies - - -	139,652	1	9
	Balance in the Exchequer, 29 September 1750 - - - - -	421,570	2	11
		£.	1,835,268	19 1
Year to Michs. 1751	Cash paid to discharge Interest at 3 $\frac{1}{2}$ per cent. on Loans, anno 1736, 1738, 1742, and 1750, charged on Sinking Fund, including Management, 597 $\frac{1}{2}$ 12 s. 3 d. - - -	88,993	19	3
"	" " 3 $\frac{1}{2}$ $\frac{1}{2}$ per cent. on Loans on Salt Duties, to be replaced out of Supplies - - - - -	16,354	12	6
"	" " 4 $\frac{1}{2}$ per cent. reduced to 3 $\frac{1}{2}$ $\frac{1}{2}$ per cent. on 3,230,382 $\frac{1}{2}$ 5 s. 1 d., Navy, &c. Bills, funded anno 1749 - -	119,188	5	2
"	" applied towards the Supply Grants, 1750, in further part of 900,000 $\frac{1}{2}$, per 23 Geo. 2, c. 21 - - - - -	475,725	5	7
"	" " " 1751, in part of 800,000 $\frac{1}{2}$, per 24 Geo. 2, c. 47 - - - - -	529,971	12	8
"	" " to make good the Deficiency of the Duty on Wrought Plate - - -	4,952	5	2
"	" " " of sundry appropriated Duties, to be replaced out of Supplies - - -	173,320	2	-
	Balance in the Exchequer, 29 September 1751 - - - - -	543,414	5	6
		£.	1,951,920	7 10
Year to Michs. 1752	Cash paid to discharge at Michaelmas 1751, the Unsubscribed 4 $\frac{1}{2}$ per Cent. Annuities, anno 1749, created per 22 Geo. 2, c. 23 - -	103,975	12	2
"	" " Exchequer Bills charged on Sinking Fund, in part of 1,190,041 $\frac{1}{2}$ 16 s. 1 d., anno 1751, per 24 Geo. 2, c. 4 - -	1,002,540	19	4
"	" " Interest and Circulation on Exchequer Bills, charged on Sinking Fund - - - - -	23,380	6	4
"	" " " at 3 $\frac{1}{2}$ per cent. on Loans, 1736, 1738, 1742, 1750, and 1751, charged on Sinking Fund, including Management, 670 $\frac{1}{2}$ 12 s. 10 d. - - - - -	140,752	5	8
"	" " " at 4 $\frac{1}{2}$ and 3 $\frac{1}{2}$ $\frac{1}{2}$ on Subscribed and Unsubscribed Annuities, anno 1749, per 22 Geo. 2, c. 23 - -	105,976	17	9
"	" applied towards the Supply Grants, 1751, to complete 600,000 $\frac{1}{2}$, per 24 Geo. 2, c. 47 - - - - -	70,028	7	4
"	" " " 1752, in part of 500,000 $\frac{1}{2}$, per 25 Geo. 2, c. 25 - - - - -	138,224	18	7
"	" " to make good the Deficiencies of sundry appropriated Duties, to be replaced out of Supplies - - - - -	94,796	17	3
	Balance in the Exchequer, 6 October 1752 - - - - -	581,070	1	10
		£.	2,260,746	6 3

Appendix, No. 6.] SINKING FUND, GREAT BRITAIN, for discharging National Debts - - - -

		£.	s.	d.
Year to Michs. 1753	Balance on 6 October 1752 - - - - -	581,070	1	10
	Surplus of Aggregate Fund - - - - -	831,426	3	11
	" General Fund - - - - -	545,880	12	2
	" Original Fund for South Sea Company - - - - -	164,090	11	10
	Sundry Duties appropriated to pay transferable Bank Annuities, carried to Sinking Fund, per 25 Geo. 2, c. 27 - - - - -	914,673	13	3
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Malt, 1753 - - - - -	18,512	6	6
		£.	3,055,653	9 6
Year to Michs. 1754	Balance on 5 October 1753 - - - - -	913,730	12	3
	Surplus of Aggregate Fund - - - - -	882,026	9	-
	" General Fund - - - - -	525,842	2	9
	" Original Fund for South Sea Company - - - - -	95,430	1	11
	Sundry Duties appropriated to pay transferable Bank Annuities, carried to Sinking Fund, per 25 Geo. 2, c. 27 - - - - -	754,882	17	1
	Duty on Sweets since 5 April 1754, carried to Sinking Fund, per 27 Geo 2, c. 10 - - - - -	5,519	-	9
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Malt, 1754 - - - - -	5,959	13	-
		£.	3,183,390	16 9
Year to Michs. 1755	Balance on 11 October 1754 - - - - -	675,316	3	-
	Surplus of Aggregate Fund - - - - -	911,807	4	5
	" General Fund - - - - -	539,851	8	2
	" Original Fund for South Sea Company - - - - -	162,846	7	5
	" Duty on Sweets, per 27 Geo. 2, c. 10 - - - - -	9,847	19	-
	" Lottery Fund, 1714, carried to Sinking Fund, per 28 Geo. 2, c. 22 - - - - -	15,241	10	3
	Sundry Duties appropriated to pay transferable Bank Annuities, carried to Sinking Fund, per 25 Geo. 2, c. 27 - - - - -	801,009	-	4
	From an unknown person towards discharging the National Debt - - - - -	100	-	-
	Advance out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Malt, 1754 - - - - -	833	2	-
		£.	3,116,851	14 7
Year to Michs. 1756	Balance on 11 October 1755 - - - - -	828,226	15	6
	Surplus of Aggregate Fund - - - - -	834,786	1	5
	" General Fund - - - - -	583,458	10	4
	" Original Fund for South Sea Company - - - - -	148,698	19	9
	Sundry Duties appropriated to pay transferable Bank Annuities, carried to Sinking Fund, per 25 Geo. 2, c. 27 - - - - -	801,091	2	-
	Other Duties carried to Sinking Fund, under several Acts - - - - -	82,208	14	5
		£.	3,278,470	3 5
Year to Michs. 1757	Balance on 10 October 1756 - - - - -	804,204	1	2
	Surplus of Aggregate Fund - - - - -	862,072	7	1
	" General Fund - - - - -	593,098	19	6
	" Original Fund for South Sea Company - - - - -	210,066	3	9
	Sundry Duties appropriated to pay transferable Bank Annuities, carried to Sinking Fund, per 25 Geo. 2, c. 27 - - - - -	717,090	13	8
	Other Duties carried to Sinking Fund, under several Acts - - - - -	340,078	7	10
		£.	3,526,610	13 -

incurred before Christmas 1716, per 3 Geo. 1, c. 7—*continued*.

[Appendix, No. 6.]

Year to Michs.		£. s. d.		
Year to Michs. 1753	Cash paid to discharge Exchequer Bills charged on Sinking Fund, in full of 1,190,041 l.			
	16 s. 1 d., anno 1751,			
	per 24 Geo. 2, c. 4 -	187,500	16	9
	in part of 1,400,000 l.,			
	anno 1752, per 25	492,352	9	9
	Geo. 2, c. 25 -			
	Interest and Circulation on Exchequer Bills charged on			
	Sinking Fund, including Expenses, 50 l. 15 s. 5 d. -	21,619	7	6
	Annuities charged on Sinking Fund, including Joint Stock			
	of 3½ l. per Cent. Annuities, from 10 October 1752, and of 3 l. per Cent.			
	Annuities, from 5 July 1752, per 25 Geo. 2, c. 27, and Management	701,791	3	5
	to Bank and South Sea Company for taking in Subscriptions on reduction			
	of 4 l. per Cents., per 23 Geo. 2, c. 1 -	4,500	-	-
Year to Michs. 1754	„ applied towards the Supply Grants, 1752, to complete 500,000 l., per 25 Geo.			
	2, c. 25 -	361,775	1	5
	„ 1753, in part of 420,000 l., per 26 Geo.			
	2, c. 23 -	340,045	6	-
	„ transferred to the Duty on Salt, to replace the like sum paid thereout -	2,127	2	6
	„ applied to make good the Deficiencies of sundry appropriated Duties, to			
	be partly replaced out of Supplies -	30,211	9	11
	Balance in the Exchequer, 5 October 1753 -	913,730	12	3
		£.	3,055,653	9 6
	Cash paid to discharge Exchequer Bills charged on Sinking Fund, in further part			
	of 1,400,000 l., anno 1752, per 25 Geo. 2, c. 25 -	907,647	10	3
	„ Interest and Circulation of the said Bills at 3 l. per cent. per			
	annum, including Expenses, 6 l. 15 s. 2 d. -	15,536	17	4
Year to Michs. 1755	„ Annuities charged on Sinking Fund, including Joint Stock of			
	3½ l. and 3 l. per Cent. Annuities, and Management -	972,980	3	3
	„ applied to make good the Deficiency of the Duty on Sweets, anno 1753 -	6,792	15	10
	„ towards the Supply Grants, 1753, to complete 420,000 l., per 26 Geo.			
	2, c. 23 -	79,954	14	-
	„ 1754, in part of 700,000 l., per 27 Geo.			
	2, c. 10 -	525,163	13	1
	Balance in the Exchequer, 11 October 1754 -	675,815	3	-
		£.	3,183,390	16 9
	Cash paid to discharge Exchequer Bills on Sweets, anno 1737 -	499,587	4	8
	„ Interest and Circulation at 3 l. per cent. on the said Bills,			
	including Expenses, 5 l. 10 s. 6 d. -	16,135	5	6
Year to Michs. 1756	„ Annuities charged on Sinking Fund, including 3½ l. and 3 l.			
	per Cent. Joint Stock Annuities, and Management -	972,368	13	4
	„ applied towards the Supply Grants, 1754, to complete 700,000 l., per 27			
	Geo. 2, c. 10 -	174,836	6	11
	„ 1755, in part of 1,420,000 l., per 28			
	Geo. 2, c. 22 -	625,697	8	8
	Balance in the Exchequer, 11 October 1755 -	828,226	15	6
		£.	3,116,851	14 7
	Cash paid to discharge Annuities charged on Sinking Fund, including 3½ l. and 3 l.			
	per Cent. Joint Stock Annuities, and Management -	968,868	2	9
	„ applied towards the Supply Grants, 1755, in further part of 1,420,000 l., per			
	28 Geo. 2, c. 22 -	789,797	5	10
	„ 1756, in part of 1,555,955 l. 12 s.,			
	per 29 Geo. 2, c. 24 -	715,600	13	8
Year to Michs. 1757	Balance in the Exchequer, 10 October 1756 -	804,204	1	2
		£.	3,278,470	3 5
	Cash paid to discharge Annuities charged on Sinking Fund including 3½ l. and 3 l.			
	per Cent. Joint Stock Annuities, and Management -	1,080,025	10	-
	„ applied towards the Supply Grants, 1756, in further part of 1,555,955 l. 12 s.,			
	per 29 Geo. 2, c. 24 -	844,860	3	9
	„ 1757, in part of 1,200,000 l., per 30			
	Geo. 2, c. 26 -	838,510	13	-
	Balance in the Exchequer, 10 October 1757 -	763,214	6	3
		£.	3,526,610	13 -

Appendix, No. 6.] SINKING FUND, GREAT BRITAIN, for discharging National Debts

		£.	s.	d.
Year to Michs. 1758	Balance on 10 October 1757	763,214	6	3
	Surplus of Aggregate Fund	1,063,112	8	4
	General Fund	625,711	4	8
	Original Fund for South Sea Company	146,220	10	9
	Unrated Goods imported, undervalued, per 11 Geo. 1, c. 7	1	17	—
	Sundry Duties appropriated to pay transferable Bank Annuities, carried to Sinking Fund, per 25 Geo. 2, c. 27	665,813	13	9
	Other Duties carried to Sinking Fund, under several Acts	369,849	18	6
	£.	3,633,923	19	3
Year to Michs. 1759	Balance on 10 October 1758	989,439	9	1
	Surplus of Aggregate Fund	1,079,558	8	5
	General Fund	633,822	18	2
	Original Fund for South Sea Company	117,879	5	11
	Sundry Duties appropriated to pay transferable Bank Annuities, carried to Sinking Fund, per 25 Geo. 2, c. 27	631,676	4	4
	Other Duties carried to Sinking Fund, under several Acts	463,068	3	—
	From a person unknown, for conscience sake, to be applied to the public use	624	—	—
	Advances out of Sinking Fund, charged on Supplies, replaced out of 6,600,000 L. Loan, anno 1759	33,252	18	10
	£.	3,949,321	7	9
Year to Michs. 1760	Balance on 10 October 1759	899,626	15	3
	Surplus of Aggregate Fund	1,429,082	—	4
	General Fund	678,794	—	4
	Original Fund for South Sea Company	200,630	17	9
	Unrated Goods imported, undervalued, per 11 Geo. 1, c. 7	12	—	8
	Sundry Duties appropriated to pay transferable Annuities, brought to Sinking Fund, per 25 Geo. 2, c. 27	1,234,867	17	7
	Advances out of Sinking Fund, charged on Supplies, replaced out of 8,000,000 L. Loan, anno 1760	225,281	19	4
	£.	4,668,295	11	3
Year to Michs. 1761	Balance on 10 October 1760	1,328,854	14	7
	Surplus of Aggregate Fund	1,390,129	9	—
	General Fund	678,955	1	7
	Original Fund for South Sea Company	232,443	7	3
	Sundry Duties appropriated to pay Annuities, &c., brought to Sinking Fund, under several Acts	1,385,042	16	5
	Advances out of Sinking Fund, charged on Supplies, replaced out of 12,000,000 L. Loan, anno 1761	127,404	19	8
	£.	5,142,880	8	6
Year to Michs. 1762	Balance on 10 October 1761	1,247,948	14	3
	Surplus of Aggregate Fund	953,084	10	8
	General Fund	672,596	3	10
	Original Fund for South Sea Company	142,561	14	7
	Sundry Duties brought to Sinking Fund, under several Acts	1,876,019	11	9
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills charged on Malt Duty	166,839	16	10
	£.	5,059,050	11	11

- - - incurred before Christmas 1716, per 3 Geo. 1, c. 7—continued.

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1758	Cash paid to discharge Annuities charged on Sinking Fund, including 3½ l. and 3 l. per Cent. Joint Stock Annuities, and Management - - - - -	1,043,358	1	4
	" to make good the Deficiency of Funds for Annuities, 1746 and 1757, to be replaced out of Supplies - - - - -	33,252	18	10
	" applied towards the Supply Grants, 1757, to complete 1,200,000 l., per 30 Geo. 2, c. 26 - - - - -	361,489	7	-
	" " " 1758, in part of 2,491,848 l. 5 s., per 31 Geo. 2, c. 31 - - - - -	1,206,384	3	-
	Balance in the Exchequer, 10 October 1758 - - - - -	989,439	9	1
	£.	3,633,923	19	3
Year to Michs. 1759	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Joint Stock Annuities, and Management - - - - -	1,041,569	9	8
	" to make good the Deficiency of Funds for Annuities, 1746, 1757, 1758, and 1759, to be replaced out of Supplies - - - - -	225,281	19	4
	" applied towards the Supply Grants, 1758, in further part of 2,491,848 l. 5 s., per 31 Geo. 2, c. 31 - - - - -	1,205,464	2	-
	" " " 1759, in part of 2,430,076 l. 17 s. 1 d., per 32 Geo. 2, c. 31 - - - - -	577,379	1	6
	Balance in the Exchequer, 10 October 1759 - - - - -	899,626	15	3
	£.	3,949,321	7	9
Year to Michs. 1760	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consolidated and Reduced Annuities, and Management - - - - -	1,229,107	10	3
	" to make good the Deficiency of Funds for Annuities, 1758 and 1759, to be replaced out of Supplies - - - - -	127,404	19	9
	" applied towards the Supply Grants, 1758, in further part of 2,491,848 l. 5 s., per 31 Geo. 3, c. 31 - - - - -	50,000	-	-
	" " " 1759, in further part of 2,430,076 l. 17 s. 1 d., per 32 Geo. 2, c. 31 - - - - -	1,832,550	5	10
	" " " 1760, in part of 2,602,706 l. 9 s. 9 d., per 33 Geo. 2, c. 21 - - - - -	100,378	-	10
	Balance in the Exchequer, 10 October 1760 - - - - -	1,328,854	14	7
	£.	4,668,295	11	3
Year to Michs. 1761	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consolidated and Reduced Annuities, and Management - - - - -	1,346,352	3	2
	" " Interest and Circulation of Exchequer Bills, charged on Sinking Fund, and Expenses - - - - -	4,366	4	10
	" to make good Deficiencies of Funds for Annuities, 1758, 1760, and 1761, to be replaced out of Supplies - - - - -	166,839	16	10
	" applied towards the Supply Grants, 1760, in further part of 2,602,706 l. 9 s. 9 d., per 33 Geo. 2, c. 21 - - - - -	2,377,323	9	5
	Balance in the Exchequer, 10 October 1761 - - - - -	1,247,948	14	3
	£.	5,142,830	8	6
Year to Michs. 1762	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consolidated and Reduced Annuities, and Management - - - - -	1,806,095	2	2
	" " Interest and Circulation of Exchequer Bills, charged on Sinking Fund - - - - -	6,229	7	3
	" make good Deficiencies of Funds for Annuities, 1758 and 1761, to be replaced out of Supplies - - - - -	75,601	14	11
	" applied towards the Supply Grants, 1758, in further part of 2,491,848 l. 5 s., per 31 Geo. 2, c. 31 - - - - -	20,000	-	-
	" " " 1759, in further part of 2,430,076 l. 17 s. 1 d., per 32 Geo. 2, c. 31 - - - - -	17,983	7	5
	" " " 1760, to complete 2,602,706 l. 9 s. 9 d., per 33 Geo. 2, c. 21 - - - - -	125,004	19	6
	" " " 1761, in part of 1,762,400 l., per 1 Geo. 3, c. 18 - - - - -	1,644,189	13	7
	Balance in the Exchequer, 10 October 1762 - - - - -	1,363,946	7	1
	£.	5,059,050	11	11

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN, for discharging National Debts

		£.	s.	d.
Year to Michs. 1763	Balance on 10 October 1762	1,363,946	7	1
	Surplus of Aggregate Fund	1,270,237	11	8
	" General Fund	695,145	7	6
	" Original Fund for South Sea Company	244,051	10	6
	Unrated Goods imported, undervalued	86	-	3
	Sundry Duties brought to Sinking Fund, under several Acts	2,133,049	8	10
	Advances out of Sinking Fund, charged on Supplies, replaced out of 3,500,000 L., Loan, anno 1763	75,601	14	11
	£.	5,782,118	-	9
Year to Michs. 1764	Balance on 10 October 1763	1,511,408	4	-
	Surplus of Aggregate Fund	1,204,868	10	1
	" General Fund	743,962	13	8
	" Original Fund for South Sea Company	223,996	17	9
	Unrated Goods imported, undervalued	529	19	6
	Sundry Duties brought to Sinking Fund, under several Acts	2,650,772	15	5
	£.	6,335,539	-	5
Year to Michs. 1765	Balance on 10 October 1764	1,734,580	2	-
	Surplus of Aggregate Fund	1,297,654	9	5
	" General Fund	710,609	18	5
	" Original Fund for South Sea Company	215,830	10	2
	Unrated Goods imported, undervalued	66	13	7
	Sundry Duties brought to Sinking Fund, under various Acts	2,727,736	2	4
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1764	147,593	18	1
	Ditto - - 1765	237,260	5	6
	£.	7,071,331	19	6
Year to Michs. 1766	Balance on 10 October 1765	1,722,665	19	-
	Surplus of Aggregate Fund	1,432,164	10	2
	" General Fund	717,642	13	5
	" Original Fund for South Sea Company	222,506	14	10
	Unrated Goods imported, undervalued	124	2	6
	Money paid into the Exchequer by Ann Honest, for conscience sake	1	1	-
	" " " by a person unknown, towards discharging the National Debt	600	-	-
	Sundry Duties brought to Sinking Fund, under various Acts	2,724,732	7	5
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1766	164,281	7	7
	" " " " " out of 1,500,000 L., Loan, anno 1766	63,441	7	7
	£.	7,048,160	3	6
Year to Michs. 1767	Balance on 10 October 1766	1,671,275	10	7
	Surplus of Aggregate Fund	1,368,309	13	5
	" General Fund	653,745	15	-
	" Original Fund for South Sea Company	195,013	8	9
	Unrated goods imported, undervalued	7	19	11
	Sundry Duties brought to Sinking Fund, under several Acts	2,640,188	13	-
	Stamp Duties payable in America, per 5 Geo. 3, c. 12, brought to Sinking Fund, towards replacing payments for Expenses incurred in carrying the said Act into execution	3,000	-	-
	Advances out of Sinking Fund, charged on Supplies, replaced out of 1,500,000 L., Loan, anno 1767	177,226	14	1
	£.	6,708,767	14	9

- - - - incurred before Christmas 1716, per 3 Geo. 1, c. 7—*continued*.

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1763	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consolidated and Reduced Annuities, and Management - - -	2,286,494	1	11
	„ to make good Deficiencies of Funds for Annuities, 1758, to be replaced out of Supplies - - - - -	41,223	1	6
	„ applied towards the Supply Grants:			
	1758, to complete 2,491,848 <i>l.</i> 5 <i>s.</i> , per 31 Geo. 2, c. 31	10,000	-	-
	1759, „ 2,430,076 <i>l.</i> 17 <i>s.</i> 1 <i>d.</i> , per 32 Geo. 2, c. 31	2,164	2	4
	1761, „ 1,762,400 <i>l.</i> , per 1 Geo. 3, c. 18 - -	118,210	6	5
	1762, in full of 1,009,217 <i>l.</i> 2 <i>s.</i> 9 <i>d.</i> , per 2 Geo. 3, c. 33 -	1,009,217	2	9
	1763, in part of 2,000,000 <i>l.</i> , per 3 Geo. 3, c. 18 - -	803,401	1	10
	Balance in the Exchequer, 10 October 1763 - - - - -	1,511,408	4	-
	£.	5,782,118	-	9
Year to Michs. 1764	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consolidated and Reduced Annuities, &c., and Management - - -	2,670,778	5	10
	„ to make good Deficiencies of Funds for Annuities, 1758 and 1763, to be replaced out of Supplies - - - - -	118,840	9	-
	„ applied towards the Supply Grants, 1763, to complete 2,000,000 <i>l.</i> , per 3 Geo. 3, c. 18 - - -	1,196,598	18	2
	„ „ „ „ 1764, in part of 2,000,000 <i>l.</i> , per 4 Geo. 3, c. 13 - - -	614,741	5	5
	Balance in the Exchequer, 10 October 1764 - - - - -	1,784,580	2	-
	£.	6,335,539	-	5
Year to Michs. 1765	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consolidated and Reduced Annuities, &c., and Management - - -	2,917,731	11	2
	„ to make good Deficiencies of Funds for Annuities, 1758 and 1763, to be replaced out of Supplies - - - - -	76,658	12	6
	„ applied towards the Supply Grants, 1764, to complete 2,000,000 <i>l.</i> , per 4 Geo. 3, c. 13 - - -	1,385,258	14	7
	„ „ „ „ 1765, in part of 2,235,213 <i>l.</i> 5 <i>s.</i> , per 5 Geo. 3, c. 40 - - -	969,017	2	3
	Balance in the Exchequer, 10 October 1765 - - - - -	1,722,665	19	-
	£.	7,071,331	19	6
Year to Michs. 1766	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consolidated and Reduced Annuities, &c., and Management - - -	2,810,082	12	2
	„ to defray the necessary Expenses incurred in carrying into effect the Stamp Act in America, 5 Geo. 3, c. 12 - - - - -	6,837	-	7
	„ to make good Deficiencies of Funds for Annuities, 1758 and 1763, to be replaced out of Supplies - - - - -	70,235	16	7
	„ applied towards the Supply Grants, 1765, in further part of 2,235,213 <i>l.</i> 5 <i>s.</i> , per 5 Geo. 3, c. 40, including 563,372 <i>l.</i> 7 <i>s.</i> 2 <i>d.</i> , towards paying off 3,483,355 <i>l.</i> 1 <i>s.</i> 10 <i>d.</i> , 4 <i>l.</i> per Cent. Annuities, created by funding Navy, &c., Bills, per 3 Geo. 3, c. 9 - - - - -	1,261,196	2	9
	„ „ „ „ 1766, in part of 2,150,000 <i>l.</i> , per 6 Geo. 3, c. 41 - - - - -	1,228,533	-	10
	Balance in the Exchequer, 10 October 1766 - - - - -	1,671,275	10	7
	£.	7,048,160	3	6
Year to Michs. 1767	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consolidated and Reduced Annuities, &c., and Management, &c. - - -	2,986,161	17	7
	„ „ „ „ Principal and Arrears of Interest on a Banker's Annuity order - - -	68	4	-
	„ to make good Deficiencies of Funds for Annuities, 1758 and 1763, to be replaced out of Supplies - - - - -	97,874	18	4
	„ applied towards the Supply Grants, 1766, to complete 2,150,000 <i>l.</i> , per 6 Geo. 3, c. 31, including 428,388 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i> , towards further paying off 3,483,553 <i>l.</i> 1 <i>s.</i> 10 <i>d.</i> , capital of 4 <i>l.</i> per Cent. Annuities, created by funding Navy, &c., Bills, per 3 Geo. 3, c. 9 - - - - -	921,466	19	1
	„ „ „ „ 1767, in part of 2,479,269 <i>l.</i> 4 <i>s.</i> 4 <i>d.</i> , per 7 Geo. 3, c. 54 - - - - -	487,943	9	10
	Balance in the Exchequer, 10 October 1767 - - - - -	2,215,252	5	11
	£.	6,708,767	14	9

Appendix, No. 6.] SINKING FUND, GREAT BRITAIN, for discharging National Debts - - -

		£.	s.	d.
Year to Michs. 1768	Balance on 10 October 1767 - - - - -	2,215,252	5	11
	Surplus of Aggregate Fund - - - - -	1,268,467	10	8
	" General Fund - - - - -	594,214	18	3
	" Original Fund for South Sea Company - - - - -	178,754	-	1
	Unrated Goods imported, undervalued - - - - -	817	4	6
	Sundry Duties brought to Sinking Fund, under several Acts - - - - -	2,888,352	7	6
	Stamp Duties payable in America, per 5 Geo. 3, c. 12, brought to Sinking Fund, towards further replacing payments for expenses incurred in carrying the said Act into execution - - - - -	1,000	-	-
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1768 - - - - -	122,873	3	5
	" " " " " out of 1,900,000 <i>l.</i> Loan, anno 1768 - - - - -	87,116	10	8
	£.	7,351,348	1	-
Year to Michs. 1769	Balance on 10 October 1768 - - - - -	1,835,207	2	3
	Surplus of Aggregate Fund - - - - -	1,450,811	7	4
	" General Fund - - - - -	655,794	5	6
	" Original Fund for South Sea Company - - - - -	262,300	18	3
	Money paid by a person unknown, for conscience sake - - - - -	10	-	-
	Unrated Goods imported, undervalued - - - - -	64	16	7
	Sundry Duties brought to Sinking Fund, under various Acts - - - - -	3,031,884	18	8
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1769 - - - - -	£. 16,462	1	11
	" " out of Contributions to Lottery, 1769 - 50,000 - - - - -	66,462	1	11
	£.	7,302,035	10	6
Year to Michs. 1770	Balance on 10 October 1769 - - - - -	1,814,184	14	4
	Surplus of Aggregate Fund - - - - -	1,608,861	15	-
	" General Fund - - - - -	729,281	8	10
	" Original Fund for South Sea Company - - - - -	258,824	12	10
	Unrated Goods imported, undervalued - - - - -	42	-	2
	Sundry Duties brought to Sinking Fund, under various Acts - - - - -	3,192,655	1	-
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1770 - - - - -	46,463	12	8
	£.	7,650,313	4	10
Year to Michs. 1771	Balance on 10 October 1770 - - - - -	1,976,242	14	6
	Surplus of Aggregate Fund - - - - -	1,593,673	8	1
	" General Fund - - - - -	696,950	11	8
	" Original Fund for South Sea Company - - - - -	282,912	14	7
	Unrated Goods imported, undervalued - - - - -	35	9	5
	Sundry Duties brought to Sinking Fund, under various Acts - - - - -	3,003,072	6	3
	Advances out of Sinking Fund, charged on Supplies, replaced out of Contributions to Lottery, 1771 - - - - -	35,085	2	11
	£.	7,537,972	7	5
Year to Michs. 1772	Balance on 10 October 1771 - - - - -	2,043,481	19	5
	Surplus of Aggregate Fund - - - - -	1,360,415	14	2
	" General Fund - - - - -	699,367	7	9
	" Original Fund for South Sea Company - - - - -	216,286	13	2
	Unrated Goods imported, undervalued - - - - -	42	18	7
	Money paid into the Exchequer, for conscience sake - - - - -	303	18	-
	" " by the executors of Lady Anne Jekyll, per 12 Geo. 3 - - - - -	2,290	4	10
	Sundry Duties brought to Sinking Fund, under various Acts - - - - -	2,960,206	5	6
	Advances out of Sinking Fund, charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1772 - - - - -	42,445	5	5
	£.	7,324,840	6	10

- - - incurred before Christmas 1716, per 3 Geo. 1, c. 7—continued.

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1768	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consolids and Reduced Annuities, &c., and Management, &c. -	3,025,970	9	2
	„ to make good Deficiencies of Funds for Annuities, 1758 and 1763, to be replaced out of Supplies -	87,466	1	10
	„ applied towards the Supply Grants, 1767, to complete 2,479,269 l. 4 s. 4 d., per 7 Geo. 3, c. 54, including 1,100,066 l. 15 s., towards further paying off 3,483,553 l. 1 s. 10 d., Capital of 4 l. per Cent. Annuities, created by funding Navy, &c., Bills, per 3 Geo. 3, c. 9, and 1,458 l. 1 s. 11 d., towards paying off 3,500,000 l. Capital, of 4 per Cent. Annuities, anno 1763, per 3 Geo. 3, c. 12 -	1,991,325	14	6
	„ applied towards the Supply Grants, 1768, in part of 2,250,000 l., per 8 Geo. 3, c. 30, including 103,577 l. 15 s. 2 d., towards further paying off 3,500,000 l., Capital of 4 l. per Cent. Annuities, anno 1763, per Geo. 3, c. 12 -	411,378	13	3
	Balance in the Exchequer, 10 October 1768 -	1,835,207	2	3
	£.	7,351,348	1	-
Year to Michs. 1769	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols, and 3 l. per Cent. Reduced, and Management, &c. -	3,029,115	19	3
	„ „ Interest and Circulation of Exchequer Bills charged on Sinking Fund -	2,187	14	10
	„ „ Expenses of Managing Lotteries -	10,750	-	-
	„ to make good Deficiency of Funds for Annuities, 1758, to be replaced out of Supplies -	46,463	12	8
	„ applied towards the Supply Grants, 1768, to complete 2,250,000 l., per 8 Geo. 3, c. 30 -	1,838,621	6	9
	„ „ „ „ 1769, in part of 1,800,000 l., per 9 Geo. 3, c. 34 -	560,712	2	8
	Balance in the Exchequer, 10 October 1769 -	1,814,184	14	4
	£.	7,302,035	10	6
Year to Michs. 1770	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols, and 3 l. per Cent. Reduced, and Management, &c. -	2,992,089	2	9
	„ towards expenses of Managing Lotteries -	1,600	-	-
	„ to make good Deficiency of Funds for Annuities, 1758, to be replaced out of Supplies -	35,085	2	11
	„ applied towards the Supply Grants, 1769, to complete 1,800,000 l., per 9 Geo. 3, c. 34 -	1,239,287	17	4
	„ „ „ „ 1770, in part of 2,772,616 l. 2 s. 7 d., per 10 Geo. 3, c. 52 -	1,406,008	7	4
	Balance in the Exchequer, 10 October 1770 -	1,976,242	14	6
	£	7,650,313	4	10
Year to Michs. 1771	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and 3 l. per Cent. Reduced, and Management, &c. -	2,958,001	18	9
	„ to make good Deficiency of Funds for Annuities, 1758, to be replaced out of Supplies -	42,445	5	5
	„ applied towards the Supply Grants, 1770, in further part of 2,772,616 l. 2 s. 7 d., per 10 Geo. 3, c. 52 -	1,360,412	6	4
	„ „ „ „ 1771, in part of 2,341,977 l. 7 s. 9 d., per 11 Geo. 3, c. 48 -	1,133,630	17	6
	Balance in the Exchequer, 10 October 1771 -	2,043,481	19	5
	£.	7,537,972	7	5
Year to Michs. 1772	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols, and 3 l. per Cent. Reduced, and Management, &c. -	2,906,247	1	11
	„ to make good Deficiency of Funds for Annuities, 1758, to be replaced out of Supplies -	48,245	11	6
	„ applied towards the Supply Grants, 1771, to complete 2,341,977 l. 7 s. 9 d., per 11 Geo. 3, c. 48 -	1,208,346	10	3
	„ „ „ „ 1772, in part of 2,863,730 l. 2 s., per 12 Geo. 3, c. 70 -	1,382,594	1	6
	Balance in the Exchequer, 10 October 1772 -	1,778,407	1	8
	£.	7,324,840	6	10

Appendix, No. 6.] SINKING FUND, GREAT BRITAIN, for discharging National Debts - - - -

		£.	s.	d.
Year to Michs. 1773	Balance on 10 October 1772	-	-	-
	Surplus of Aggregate Fund	-	-	-
	General Fund	-	-	-
	Original Fund for South Sea Company	-	-	-
	Unrated Goods imported, undervalued	-	-	-
	Sundry Duties brought to Sinking Fund under several Acts	-	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of Exchequer Bills charged on Supplies	-	-	-
	£.	7,615,235	7	10
Year to Michs. 1774	Balance on 10 October 1773	-	-	-
	Surplus of Aggregate Fund	-	-	-
	General Fund	-	-	-
	Original Fund for South Sea Company	-	-	-
	Unrated Goods imported, undervalued	-	-	-
	Money paid into the Exchequer, for conscience sake	-	-	-
	Sundry Duties brought to Sinking Fund under several Acts	-	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to Lottery, 1774	-	-	-
	£.	7,941,120	8	3
Year to Michs. 1775	Balance on 10 October 1774	-	-	-
	Surplus of Aggregate Fund	-	-	-
	General Fund	-	-	-
	Original Fund for South Sea Company	-	-	-
	Unrated Goods imported, undervalued	-	-	-
	Sundry Duties brought to Sinking Fund under several Acts	-	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to Lottery	-	-	-
	Exchequer Bills charged on Supplies, 1776	£. 446	8	2
	£.	7,720,045	3	11
Year to Michs. 1776	Balance on 10 October 1775	-	-	-
	Surplus of Aggregate Fund	-	-	-
	General Fund	-	-	-
	Original Fund for South Sea Company	-	-	-
	Unrated Goods imported, undervalued	-	-	-
	Sundry Duties brought to Sinking Fund under several Acts	-	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to 2,000,000 l. Loan, anno 1776	-	-	-
	£.	7,886,972	12	5
Year to Michs. 1777	Balance on 10 October 1776	-	-	-
	Surplus of Aggregate Fund	-	-	-
	General Fund	-	-	-
	Original Fund for South Sea Company	-	-	-
	Unrated Goods imported, undervalued	-	-	-
	Money paid into the Exchequer from Persons unknown, for conscience sake	-	-	-
	Sundry Duties brought to Sinking Fund under various Acts	-	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to 5,000,000 l. Loan, anno 1777	-	-	-
	£.	7,810,971	16	5
Year to Michs. 1778	Balance on 10 October 1777	-	-	-
	Surplus of Aggregate Fund	-	-	-
	General Fund	-	-	-
	Original Fund for South Sea Company	-	-	-
	Money paid into the Exchequer by a Person unknown, for conscience sake	-	-	-
	Sundry Duties brought to Sinking Fund under various Acts	-	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to 6,000,000 l. Loan, anno 1778	-	-	-
	£.	7,690,412	8	3

incurred before Christmas 1716, per 3 Geo. 1, c. 7—continued.

[Appendix, No. 6.]

		£.	s.	d.
Year to Michs. 1773	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and 3 l. per Cent. Reduced, Management, &c.	2,888,744	17	1
	" to make good Deficiency of Funds for Annuities, 1758, to be replaced out of Supplies	43,645	12	8
	" applied towards the Supply Grants, 1772, to complete 2,853,730 l. 2 s., per Act 12 Geo. 3, c. 70	1,470,136	—	6
	" " " 1773, in part of 2,700,000 l., per 13 Geo. 3, c. 77	805,649	6	10
	Balance in the Exchequer, 10 October 1773	2,407,039	10	9
	£.	7,615,235	7	10
Year to Michs. 1774	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and 3 l. per Cent. Reduced, Management, &c.	2,873,524	16	6
	" to make good Deficiency of Funds for Annuities, 1758, to be replaced out of Supplies	45,446	8	2
	" applied towards the Supply Grants, 1773, to complete 2,700,000 l., per 13 Geo. 3, c. 77	1,894,350	13	2
	" " " 1774, in part of 2,813,190 l. 11 s. 7 d., per 14 Geo. 3, c. 85	1,152,997	1	—
	Balance in the Exchequer, 10 October 1774	1,974,801	9	5
	£.	7,941,120	8	3
Year to Michs. 1775	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and 3 l. per Cent. Reduced, Management, &c.	2,861,819	13	8
	" to make good Deficiency of Fund for Annuities, 1758, to be replaced out of Supplies	44,096	5	11
	" applied towards the Supply Grants, 1774, to complete 2,813,190 l. 11 s. 7 d., per 14 Geo. 3, c. 85	1,660,193	10	7
	" " " 1775, in part of 3,318,744 l. 19 s. 11 d., per 15 Geo. 3, c. 43	1,403,221	18	—
	Balance in the Exchequer, 10 October 1775	1,750,713	15	9
	£.	7,720,045	3	11
Year to Michs. 1776	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and 3 l. per Cent. Reduced, Management, &c.	2,846,457	9	10
	" to make good Deficiency of Fund for Annuities, 1758, to be replaced out of Supplies	44,599	13	5
	" applied towards the Supply Grants, 1775, in further part of 3,318,744 l. 19 s. 11 d., per 15 Geo. 3, c. 42	1,408,017	12	10
	" " " 1776, in part of 2,817,869 l. 5 s., per 16 Geo. 3, c. 49	1,504,239	12	4
	Balance in the Exchequer, 10 October 1776	2,083,658	4	—
	£.	7,886,972	12	5
Year to Michs. 1777	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and 3 l. per Cent. Reduced, Management, &c.	2,893,341	4	10
	" to make good Deficiency of Fund for Annuities, 1758, to be replaced out of Supplies	43,621	10	9
	" applied towards the Supply Grants, 1776, to complete 2,817,869 l. 5 s., per 16 Geo. 3, c. 49	1,313,629	12	8
	" " " 1777, in part of 2,995,832 l. 18 s. 7 d., per 17 Geo. 3, c. 51	1,598,196	12	9
	Balance in the Exchequer, 10 October 1777	1,962,182	15	5
	£.	7,810,971	16	5
Year to Michs. 1778	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and 3 l. per Cent. Reduced, Management, &c.	3,129,222	18	5
	" " Principal of Banker's Annuities, 100 l.; and Arrears of Interest to 29 September 1717	157	—	—
	" " Interest and Circulation of Exchequer Bills charged on Sinking Fund	4,637	15	—
	" to make good Deficiencies of Funds for Annuities, 1758 and 1773, to be replaced out of Supplies	139,431	13	—
	" applied towards the Supply Grants, 1777, to complete 2,995,832 l. 18 s. 7 d., per 17 Geo. 3, c. 51	1,397,636	5	10
	" " " 1778, in part of 3,000,000 l., per 18 Geo. 3, c. 54	1,086,031	18	6
	Balance in the Exchequer, 10 October 1778	1,933,294	17	6
	£.	7,690,412	8	3

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN, for discharging National Debts - - -

		£.	s.	d.
Year to 10 Oct. 1779	Balance on 10 October 1778 - - - - -	1,933,294	17	6
	Surplus of Aggregate Fund - - - - -	1,619,771	15	2
	General Fund - - - - -	809,784	5	4
	Original Fund for South Sea Company - - - - -	229,872	4	5
	Unrated Goods imported, undervalued - - - - -	264	8	6
	Received for the Public Service from the Executors of Catherine Lloyd - - - - -	400	-	-
	Sundry Duties brought to Sinking Fund under various Acts - - - - -	3,265,338	9	10
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to Lottery, anno 1779 - - - - -	139,431	13	-
		£.	7,998,157	13 9
Year to 10 Oct. 1780	Balance on 10 October 1779 - - - - -	1,903,887	18	5
	Surplus of Aggregate Fund - - - - -	1,642,261	17	-
	General Fund - - - - -	822,409	5	4
	Original Fund for South Sea Company - - - - -	191,831	1	3
	Unrated Goods imported, undervalued - - - - -	44	12	11
	Sundry Duties brought to Sinking Fund under various Acts - - - - -	3,552,014	12	4
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to 12,000,000 l. Loan, anno 1780 - - - - -	537,265	17	4
		£.	8,649,715	4 7
Year to 10 Oct. 1781	Balance on 10 October 1780 - - - - -	1,717,757	14	3
	Surplus of Aggregate Fund - - - - -	1,534,675	12	-
	General Fund - - - - -	807,419	12	2
	Original Fund for South Sea Company - - - - -	230,153	-	2
	Unrated Goods imported, undervalued - - - - -	124	5	1
	Sundry Duties brought to Sinking Fund under various Acts - - - - -	3,511,151	-	-
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to 12,000,000 l. Loan, anno 1781 - - - - -	639,072	3	-
		£.	8,440,353	6 8
Year to 10 Oct. 1782	Balance on 10 October 1781 - - - - -	1,924,039	9	9
	Surplus of Aggregate Fund - - - - -	1,466,862	3	11
	General Fund - - - - -	920,558	19	2
	Original Fund for South Sea Company - - - - -	274,128	5	9
	Sundry Duties brought to Sinking Fund under various Acts - - - - -	3,845,586	10	3
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to 13,500,000 l. Loan, anno 1782 - - - - -	474,529	9	8
		£.	8,905,704	18 6
Year to 10 Oct. 1783	Balance on 10 October 1782 - - - - -	2,145,528	18	9
	Surplus of Aggregate Fund - - - - -	1,042,924	10	4
	General Fund - - - - -	840,572	13	11
	Original Fund for South Sea Company - - - - -	187,366	17	4
	Sundry Duties brought to Sinking Fund under various Acts - - - - -	3,362,663	15	6
	Advances out of Sinking Fund charged on Supplies, replaced out of Contributions to 12,000,000 l. Loan, anno 1783 - - - - -	551,078	3	3
		£.	8,130,134	19 1

incurred before Christmas 1716, per 3 Geo. 1, c. 7—*continued.*

[Appendix, No. 6.]

		£.	s.	d.
Year to 10 Oct. 1779	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consols, and Reduced Annuities, Management, &c. - - -	3,138,321	-	5
	" " Interest and Circulation of Exchequer Bills charged on Sinking Fund - - - - -	2,516	5	-
	" to make good Deficiencies of Funds for Annuities, 1758, 1778, and 1779, to be replaced out of Supplies - - - - -	537,265	17	4
	" applied towards the Supply Grants, anno 1778, to complete 3,000,000 <i>l.</i> , per 18 Geo. 3, c. 54 - - - - -	1,913,968	1	6
	" " " " 1779, in part of 2,071,854 <i>l.</i> 13 <i>s.</i> 8 <i>d.</i> , per 19 Geo. 3, c. 71 - - - - -	502,198	11	1
	Balance in the Exchequer, 10 October 1779 - - - - -	1,903,887	18	5
	£.	7,998,157	13	9
Year to 10 Oct. 1780	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consols, and Reduced Annuities, Management, &c. - - -	3,119,005	8	-
	" " Interest and Circulation of Exchequer Bills charged on Sinking Fund - - - - -	8,643	3	5
	" to make good Deficiencies of Funds for Annuities, 1758, 1778, 1779, and 1780, to be replaced out of Supplies - - - - -	470,274	16	-
	" applied towards the Supply Grants, anno 1770, to complete 2,772,616 <i>l.</i> 2 <i>s.</i> 7 <i>d.</i> , per 10 Geo. 3, c. 52 - - - - -	6,195	8	11
	" " " " 1779, to complete 2,071,854 <i>l.</i> 13 <i>s.</i> 8 <i>d.</i> , per 19 Geo. 3, c. 71 - - - - -	1,569,656	2	7
	" " " " 1780, in part of 2,505,000 <i>l.</i> , per 20 Geo. 3, c. 62 - - - - -	1,758,182	11	5
	Balance in the Exchequer, 10 October 1780 - - - - -	1,717,757	14	3
	£.	8,649,715	4	7
Year to 10 Oct. 1781	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consols and Reduced Annuities, Management, &c. - - -	3,212,220	2	-
	" to make good Deficiencies of Funds for Annuities, 1758, 1778, 1779, and 1780, to be replaced out of Supplies - - - - -	643,326	16	8
	" applied towards the Supply Grants, anno 1780, to complete 2,505,000 <i>l.</i> , per 20 Geo. 3, c. 62 - - - - -	746,817	8	7
	" " " " 1781, in part of 2,788,346 <i>l.</i> 19 <i>s.</i> 8 <i>d.</i> , per 21 Geo. 3, c. 57 - - - - -	1,913,949	9	8
	Balance in the Exchequer, 10 October 1781 - - - - -	1,924,039	9	9
	£.	8,440,353	6	8
Year to 10 Oct. 1782	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consols and Reduced Annuities, Management, &c. - - -	3,782,299	2	4
	" to make good Deficiencies of Funds for Annuities, 1758, 1778, 1779, 1780, and 1782, to be replaced out of Supplies - - - - -	390,212	13	8
	" applied towards the Supply Grants, anno 1781, to complete 2,788,346 <i>l.</i> 19 <i>s.</i> 8 <i>d.</i> , per 21 Geo. 3, c. 57 - - - - -	874,397	10	-
	" " " " 1782, in part of 3,155,476 <i>l.</i> 1 <i>s.</i> 11 <i>d.</i> , per 22 Geo. 3, c. 67 - - - - -	1,713,266	13	9
	Balance in the Exchequer, 10 October 1782 - - - - -	2,145,528	18	9
	£.	8,905,704	18	6
Year to 10 Oct. 1783	Cash paid to discharge Annuities charged on Sinking Fund, including 3 <i>l.</i> per Cent. Consols and Reduced Annuities, Management, &c. - - -	3,613,184	1	6
	" to make good Deficiencies of Funds for Annuities, 1758, 1778, 1779, 1780, 1782, and 1783, to be replaced out of Supplies - - - - -	990,268	17	5
	" applied towards the Supply Grants, anno 1782, to complete 3,155,476 <i>l.</i> 1 <i>s.</i> 11 <i>d.</i> , per 22 Geo. 3, c. 67 - - - - -	1,442,209	8	2
	" " " " 1783, in part of 2,200,000 <i>l.</i> , per 23 Geo. 3, c. 78 - - - - -	160,057	1	3
	Balance in the Exchequer, 10 October 1783 - - - - -	1,924,415	10	9
	£.	8,130,134	19	1

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN, for discharging National Debts

		£.	s.	d.
Year to 10 Oct. 1784	Balance on 10 October 1783 -	1,924,415	10	9
	Surplus of Aggregate Fund -	1,391,340	13	2
	„ General Fund -	794,887	9	11
	„ Original Fund for South Sea Company -	200,740	18	10
	Received from a Society of Quakers at New York for conscience sake -	52	16	-
	„ from a Person unknown for conscience sake -	300	-	-
	Sundry Duties brought to Sinking Fund under various Acts -	3,427,593	-	6
	Advances out of Sinking Fund charged on Supplies, replaced out of Exchequer Bills on Land Tax, 1784 -	933,656	19	6
		£.	8,672,487	8 8
Year to 10 Oct. 1785	Balance on 10 October 1784 -	2,071,411	2	4
	Surplus of Aggregate Fund -	2,052,071	16	8
	„ General Fund -	867,492	13	10
	„ Original Fund for South Sea Company -	381,890	15	1
	Unrated Goods imported, undervalued -	202	1	6
	Money paid to the Exchequer for conscience sake by the hands of George Rose, Esq. -	10	-	-
	Residue of Exchequer Fees applicable to Sinking Fund, per 23 Geo 3, c. 82 -	244	17	8
	Sundry Duties brought to Sinking Fund under various Acts -	3,900,403	12	6
	Advances out of Sinking Fund charged on Supplies, replaced out of Exchequer Bills, Supply, anno 1785 -	£. 399,392	-	-
	Ditto - ditto - on Malt, &c., anno 1785 -	208,713	13	4
		608,105	13	4
		£.	9,881,832	12 11
Year to 10 Oct. 1786	Balance on 10 October 1785 -	2,391,095	10	5
	Surplus of Aggregate Fund -	1,735,547	8	7
	„ General Fund -	931,984	11	1
	„ Original Fund for South Sea Company -	271,001	12	-
	Unrated Goods imported, undervalued -	210	2	-
	Residue of Exchequer Fees applicable to Sinking Fund, per 23 Geo. 3, c. 82 -	432	15	7
	Sundry Duties brought to Sinking Fund under various Acts -	3,822,279	13	11
	Advances out of Sinking Fund charged on Supplies, replaced out of Exchequer Bills, Supply, anno 1785 -	£. 600,608	-	-
	Ditto - ditto - on Land Tax, anno 1786 -	1,285,064	18	4
		1,885,672	18	4
		£.	11,038,224	11 11
Year to 10 Oct. 1787	Balance on 10 October 1786 -	2,108,608	7	3
	Surplus of Aggregate Fund -	708,372	18	7
	„ General Fund -	495,077	12	9
	„ Original Fund for South Sea Company -	250,244	2	7
	Unrated Goods imported undervalued -	121	7	8
	Money paid for consciencesake by John Harwood, Esq., Executor of Elizabeth Barsham -	383	13	3
	Sundry Duties brought to Sinking Fund under various Acts -	1,899,846	5	1
	Advances out of Sinking Fund charged on Supplies, and Loss to this Fund by the Repeal of the Duties on Tea, replaced out of Exchequer Bills on Land Tax, 1787 -	1,306,616	3	-
		£.	6,769,270	10 2
Year to 10 Oct. 1788	Advances out of Sinking Fund charged on Supplies, and Loss to this Fund by the Repeal of the Tea Duties, replaced out of Exchequer Bills on Land Tax, 1787 -	128,776	12	4

- - - - incurred before Christmas 1716, per 3 Geo. 1, c. 7—continued.

[Appendix, No. 6.]

Year to 10 Oct. 1784		£. s. d.		
		£.	s.	d.
	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and Reduced Annuities, Management, &c. - - -	3,621,975	8	4
	„ to make good Deficiencies of Funds for Annuities, 1758, 1778, 1779, 1780, 1782, and 1783, to be replaced out of Supplies - - -	1,288,923	5	1
	„ applied towards the Supply Grants, 1783, in further part of 2,200,000 l., per 23 Geo. 3, c. 78 - - -	1,690,177	12	11
	Balance in the Exchequer, 10 October 1784 - - -	2,071,411	2	4
		£.	8,672,487	8 8
Year to 10 Oct. 1785	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols, Reduced, &c., and Management, &c. - - -	3,626,079	6	7
	„ „ Interest and Expense of Exchequer Bills issued on Credit of Sinking Fund - - -	497	7	-
	„ „ Principal and Interest of Exchequer Bills, in part of 1,000,000 l., Supply, anno 1784 - - -	702,539	16	1
	„ to make good Deficiency of Appropriated Duties, granted in lieu of Duties on Tea repealed, per 24 Geo. 3, c. 38 - - -	337,089	14	9
	„ „ Deficiency of Funds for Annuities, 1758, &c., to be replaced out of Supplies - - -	943,389	15	11
	„ applied towards the Supply Grants, 1783, to complete 2,000,000 l., per 23 Geo. 3, c. 78 - - -	349,765	5	10
	„ „ „ „ 1784, in full of 800,000 l. per 24 Geo. 3, c. 44 - - -	800,000	-	-
	„ „ „ „ 1785, in part of 2,297,460 l. 3 s. 10 d., per 25 Geo. 3, c. 60 - - -	731,375	16	4
	Balance in the Exchequer, 10 October 1785 - - -	2,391,095	10	5
		£.	9,881,832	12 11
Year to 10 Oct. 1786	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols, Reduced, &c., and Management, &c. - - -	3,594,061	6	10
	„ to make good Deficiency of Appropriated Duties, granted in lieu of Duties on Tea repealed, per 24 Geo. 3, c. 38 - - -	223,051	18	10
	„ „ Deficiencies of Funds for Annuities, 1758, &c., to be replaced out of Supplies - - -	1,091,854	3	5
	„ to the Commissioners for the Reduction of the National Debt, per 26 Geo. 3, c. 31, to be applied towards the Reduction of the National Debt - - -	250,000	-	-
	„ applied towards the Supply Grants, 1783, to complete 2,297,460 l. 3 s. 10 d., per 25 Geo. 3, c. 60 - - -	1,566,084	7	6
	„ „ „ „ 1786, in part of 3,824,206 l. 10 s. 11 d., per 26 Geo. 3, c. 61 - - -	2,204,564	8	1
	Balance in the Exchequer, 10 October 1786 - - -	2,108,608	7	3
		£.	11,038,224	11 11
Year to 10 Oct. 1787	Cash paid to discharge Annuities charged on Sinking Fund, including 3 l. per Cent. Consols and Reduced, Management, &c. - - -	2,599,606	9	6
	„ to make good Deficiency of Appropriated Duties granted in lieu of Duties on Tea repealed, per 24 Geo. 3, c. 38 - - -	87,724	2	1
	„ „ Deficiency of Funds for Annuities, 1758, &c., to be replaced out of Supplies - - -	598,961	17	6
	„ to the Commissioners for the Reduction of the National Debt, to be applied towards the Reduction of the National Debt - - -	750,000	-	-
	„ to the Commissioners for the Reduction of the National Debt, being unclaimed Life Annuities, anno 1757 - - -	5,319	12	6
	„ applied towards the Supply Grants, 1786, in further part of 3,824,206 l. 10 s. 11 d., per 26 Geo. 3, c. 61 - - -	1,490,865	10	6
	„ „ „ „ in full of 1,226,072 l. 3 s., per 27 Geo. 3, c. 33, being the Surplus of the Sinking Fund, at 5 April 1787 - - -	1,226,072	3	-
	„ transferred to Consolidated Fund, for Annuities on Lives, 1757 - - -	10,372	17	6
	„ transferred to an Account of Monies remaining to pay sundry Annuities, which still remain unclaimed - - -	347	17	7
		£.	6,769,270	10 2
Year to 10 Oct. 1788	Cash applied towards the Supply Grants, 1786, to complete 3,824,206 l. 10 s. 11 d., per 26 Geo. 3, c. 61 - - -	128,776	12	4

Appendix, No. 6.] Mr. PITT'S SINKING FUND, GREAT BRITAIN, per 26 Geo. 3, c. 31. - - - - -

		£.	s.	d.
2 August 1786 to 5 January 1787.	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	500,000	-	-
	Dividends on Stock redeemed - - - - -	555	-	-
		£.	500,555	-
Year to 5 Jan. 1788		£.	s.	d.
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	1,000,000	-	-
	Half-year's Payment on Annuity, 1777, granted for Ten years, expired 5 April 1787 - - - - -	12,500	-	-
	Exchequer Life Annuities, expired in year ended 5 January 1787 - - - - -	864	6	3
	Life Annuities unclaimed for Three years before 5 January 1787 - - - - -	34,892	-	7
		1,048,256	6	10
	Dividends on Stock redeemed - - - - -	31,959	-	-
			1,080,215	6 10
Year to 5 Jan. 1789	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	1,000,000	-	-
	Terminable Annuity expired in 1787 - - - - -	25,000	-	-
	Exchequer Life Annuities, expired from 5 January 1786 to 5 January 1788 - - - - -	1,606	15	-
	Life Annuities unclaimed for Three years before 5 January 1788 - - - - -	19,633	2	-
		1,046,239	17	-
	Dividends on Stock redeemed - - - - -	74,340	-	-
			1,120,579	17 -
Year to 5 Jan. 1790	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	1,000,000	-	-
	Terminable Annuity expired in 1787 - - - - -	25,000	-	-
	Exchequer Life Annuities, expired from 5 January 1786 to 5 January 1789 - - - - -	3,748	17	6
	" " unclaimed for Three years before 5 January 1789 - - - - -	47,206	8	9
		1,075,955	6	3
	Dividends on Stock redeemed - - - - -	121,200	-	-
			1,197,155	6 3
Year to 5 Jan. 1791	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	1,000,000	-	-
	Terminable Annuity expired in 1787 - - - - -	25,000	-	-
	Exchequer Life Annuities, expired from 5 January 1786 to 5 January 1790 - - - - -	4,603	10	-
	" " unclaimed for Three years before 5 January 1790 - - - - -	22,030	14	6
		1,051,634	4	6
	Dividends on Stock redeemed - - - - -	168,577	10	-
			1,220,211	14 6
Year to 5 Jan. 1792	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	1,000,000	-	-
	Terminable Annuity expired in 1787 - - - - -	25,000	-	-
	Exchequer Life Annuities, expired from 5 January 1786 to 5 January 1791 - - - - -	6,107	13	-
	" " unclaimed for Three years before 5 January 1791 - - - - -	21,864	8	3
		1,052,972	1	3
	Dividends on Stock redeemed - - - - -	216,667	10	-
			1,269,639	11 3

Mr. PITT'S SINKING FUND, GREAT BRITAIN, per 26 Geo. 3, c. 31. [Appendix, No. 6.]

		£.	s.	d.
2 August 1786 to 5 January 1787.	Cash paid for Stock purchased, on account of the Sinking Fund, 662,750 <i>l.</i> , 3 <i>l.</i> per cent.	500,555	-	-
	Accruing Interest - - - - -	19,882	10	-
Year to 5 Jan. 1788	Cash paid for Stock purchased, 1,456,900 <i>l.</i> , 3 <i>l.</i> per cent.	1,080,215	6	10
	SUMMARY: £. s. d.			
	Total Sums paid - - - - -	1,580,770	6	10
	Total 3 <i>l.</i> per cent. Stock purchased - - - - -	2,119,650	-	-
	Accruing Interest - - - - -	63,589	10	-
Year to 5 Jan. 1789	Cash paid for Stock purchased, 1,506,350 <i>l.</i> , 3 <i>l.</i> per cent.	1,120,579	17	-
	SUMMARY: £. s. d.			
	Total Sums paid - - - - -	2,701,350	3	10
	Total 3 <i>l.</i> per cent. Stock purchased - - - - -	3,626,000	-	-
	Accruing Interest - - - - -	108,780	-	-
Year to 5 Jan. 1790	Cash paid for Stock purchased, 1,558,850 <i>l.</i> , 3 <i>l.</i> per cent.	1,197,155	6	3
	SUMMARY: £. s. d.			
	Total Sums paid - - - - -	3,898,505	10	1
	Total 3 <i>l.</i> per cent. Stock purchased - - - - -	5,184,850	-	-
	Accruing Interest - - - - -	155,545	10	-
Year to 5 Jan. 1791	Cash paid for Stock purchased, 1,587,500 <i>l.</i> , 3 <i>l.</i> per cent.	1,220,211	14	6
	SUMMARY: £. s. d.			
	Total Sums paid - - - - -	5,118,717	4	7
	Total 3 <i>l.</i> per cent. Stock purchased - - - - -	6,772,350	-	-
	Accruing Interest - - - - -	203,170	10	-
Year to 5 Jan. 1792	Cash paid for Stock purchased, 1,507,100 <i>l.</i> , 3 <i>l.</i> per cent.	1,260,639	11	3
	SUMMARY: £. s. d.			
	Total Sums paid - - - - -	6,888,356	15	10
	Total 3 <i>l.</i> per cent. Stock purchased - - - - -	8,279,450	-	-
	Accruing Interest - - - - -	248,383	10	-

Appendix, No. 6.] Mr. PITT'S SINKING FUND, GREAT BRITAIN, per 26 Geo. 3, c. 31, &c.—continued. - -

		£.	s.	d.	£.	s.	d.
Year to 5 Jan. 1793	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - -	1,000,000	-	-			
	Additional Issue, per 32 Geo. 3, c. 22 - - - - -	400,000	-	-			
		£.	s.	d.			
	Terminable Annuity expired in 1787 - - - - -	25,000	-	-			
	In part of 48,515 l. 2 s. 4 d., Annuity for 99 years, expired 5 February 1792 - - - - -	32,254	11.	1			
	In part of 6,365 l. 12 s., Annuity for 96 years, expired 5 February 1792 - - - - -	4,232	1	6			
		61,486	12	7			
	Exchequer Life Annuities, expired between 5 January 1786 and 5 January 1792 - - - - -	6,954	8	-			
	" " unclaimed for Three years before 5 January 1792 - - - - -	25,033	9	-			
		1,193,474	9	7			
	Dividends on Stock redeemed - - - - -	265,800	-	-			
					1,759,274	9	7
Year to 5 Jan. 1794	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - -	1,000,000	-	-			
	Additional Issue, per 33 Geo. 3, c. 22 - - - - -	200,000	-	-			
	Terminable Annuities expired in 1787 and 1792 - - - - -	79,880	14	4			
	Exchequer Life Annuities, expired between 5 January 1786 and 5 January 1793 - - - - -	8,134	3	-			
	" " unclaimed for Three years before 5 January 1793 - - - - -	24,060	4	-			
		1,312,075	1	4			
	Dividends on Stock redeemed - - - - -	318,540	-	-			
					1,630,615	1	4
Year to 5 Jan. 1795	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - -	1,000,000	-	-			
	Additional Issue, per 34 Geo. 3, c. 48 - - - - -	200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	4			
	Exchequer Life Annuities expired between 5 January 1786 and 5 January 1794 - - - - -	9,060	16	9			
	" " unclaimed for Three years before 5 January 1794 - - - - -	24,638	12	-			
	£. 1 per cent. upon capital of Loans raised subsequently to the passing of 32 Geo. 3, c. 55 - - - - -	172,156	6	3			
		1,485,736	9	4			
	Dividends on Stock redeemed - - - - -	386,463	14	10			
					1,872,200	4	2
Year to 5 Jan. 1796	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - -	1,000,000	-	-			
	Additional Issue, per 35 Geo. 3, c. 23 - - - - -	200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	4			
	Exchequer Life Annuities, expired between 5 January 1786 and 5 January 1795 - - - - -	10,205	5	6			
	" " unclaimed for Three years before 5 January 1795 - - - - -	24,424	7	-			
	£. 1 per cent. on capital of Loans raised since 1793 - - - - -	359,387	9	11			
		1,673,897	16	9			
	Dividends on Stock redeemed - - - - -	469,697	19	4			
					2,143,595	16	1
Year to 5 Jan. 1797	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - -	1,000,000	-	-			
	Additional Issue, per 36 Geo. 3, c. 135 - - - - -	200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	4			
	Exchequer Life Annuities, expired between 5 January 1786 and 5 January 1796 - - - - -	13,633	10	6			
	" " unclaimed for Three years before 5 January 1796 - - - - -	24,847	2	-			
	£. 1 per cent. on capital of Loans raised since 1793 - - - - -	738,928	3	3			
		2,057,289	10	1			
	Dividends on Stock redeemed - - - - -	582,434	19	4			
					2,639,724	9	5

- Mr. PITT'S SINKING FUND, GREAT BRITAIN, per 26 Geo. 3, c. 31, &c.—*continued*. [Appendix, No. 6.]

Year to 5 Jan. 1793	Cash paid for Stock purchased, on account of the Sinking Fund, 1,962,650 <i>l.</i> , 3 <i>l.</i> per cent.	£.	s.	d.
		1,759,274	9	7
	SUMMARY.	£.	s.	d.
	Total Sums paid - - - - -	8,147,631	5	5
	Total 3 <i>l.</i> per cent. Stock purchased -	10,242,100	-	-
	Accruing Interest - - - - -	307,263	-	-
Year to 5 Jan. 1794	Cash paid for Stock purchased, 2,174,405 <i>l.</i> , 3 <i>l.</i> per cent. - - - - -	1,630,615	1	4
	SUMMARY.	£.	s.	d.
	Total Sums paid - - - - -	9,778,246	6	9
	Total 3 <i>l.</i> per cent. Stock purchased -	12,416,505	-	-
	Accruing Interest - - - - -	372,495	3	-
Year to 5 Jan. 1795	Cash paid for Stock purchased, 2,804,945 <i>l.</i> , 3 <i>l.</i> per cent. - - - - -	1,872,200	4	2
	SUMMARY.	£.	s.	d.
	Total Sums paid - - - - -	11,650,446	10	11
	Total 3 <i>l.</i> per cent. Stock purchased -	15,221,450	-	-
	Accruing Interest - - - - -	456,643	10	-
Year to 5 Jan. 1796	Cash paid for Stock purchased—	£.	s.	d.
	507,000 <i>l.</i> , 4 <i>l.</i> per cent. - - - - -	431,626	17	6
	2,576,455 <i>l.</i> , 3 <i>l.</i> per cent. - - - - -	1,711,968	18	7
		2,143,595	16	1
	SUMMARY.			
	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.
	£. s. d.	£. s. d.		£. s. d.
	13,362,415 9 6	17,797,905 - -	3 <i>l.</i> per Cent. -	533,937 3 -
	431,626 17 6	507,000 - -	4 <i>l.</i> „ -	20,280 - -
	13,794,042 7 -	18,304,905 - -	- - -	554,217 3 -
Year to 5 Jan. 1797	Cash paid for Stock purchased, 4,390,670 <i>l.</i> , 3 <i>l.</i> per cent. - - - - -	2,639,724	9	5
	SUMMARY.			
	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.
	£. s. d.	£. s. d.		£. s. d.
	16,002,139 18 11	22,188,575 - -	3 <i>l.</i> per Cent. -	665,657 5 -
	431,626 17 6	507,000 - -	4 <i>l.</i> „ -	20,280 - -
	16,433,766 16	22,695,575 - -	- - -	685,937 5 -

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

N.B.--The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1798 -	GREAT BRITAIN:	£.	s.	d.	£.	s.	d.
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	1,000,000	-	-			
	Additional Issue, per 37 Geo. 3, c. 115 - - - - -	200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	4			
	Exchequer Life Annuities, expired between 5 January 1786 and 5 January 1797 - - - - -	12,987	10	16			
	" " unclaimed for Three years before 5 January 1797 - - - - -	25,855	10	-			
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	1,310,016	7	-			
		2,628,740	1	10			
	Dividends on Stock redeemed - - - - -	733,012	9	5			
					3,361,752	11	3
	IRELAND:						
	Sinking Fund in England:						
	£. 1 per cent. on Capital of Loans raised subsequently to passing of Irish Act 37 Geo. 3, c. 27 - - - - -	7,465	12	1			
	Sinking Fund in Ireland:						
	Two Quarterly Issues, per Irish Act 37 Geo. 3, c. 27 - - - - -	31,216	6	11			
	Dividends on Stock redeemed, in Ireland - - - - -	235	17	5			
					38,917	16	5
	TOTAL, GREAT BRITAIN and IRELAND - - - - -	£.			3,400,670	7	8
Year to 5 Jan. 1799 -	GREAT BRITAIN:						
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	1,000,000	-	-			
	Additional Issue, per 38 Geo. 3, c. 47 - - - - -	200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	4			
	Exchequer Life Annuities, expired between 5 January 1786 and 5 January 1798 - - - - -	14,528	13	-			
	" " unclaimed for Three years before 5 January 1798 - - - - -	25,214	13	3			
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	1,711,380	18	4			
		3,031,004	18	11			
	Dividends on Stock redeemed - - - - -	953,247	14	3			
					3,984,252	13	2
	IRELAND:						
	Sinking Fund in England:						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	40,038	2	11			
	Dividends on Stock redeemed - - - - -	913	15	1			
		40,951	18	-			
	Sinking Fund in Ireland:						
	Quarterly Issues from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - - - -	£.	s.	d.			
	Terminable Annuities expired (three-quarters of 2,250 l. Irish, expired 25 Dec. 1797) - - - - -	62,432	13	10			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	1,557	13	10			
	Advanced by Bank of Ireland, being profit on Exchange - - - - -	25,149	-	-			
		89,145	6	4			
	Dividends on Stock redeemed - - - - -	3,886	3	10			
		93,031	10	2			
					133,983	8	2
	TOTAL, GREAT BRITAIN and IRELAND - - - - -	£.			4,118,236	1	4

per 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c..

[Appendix, No. 6.]

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1798	GREAT BRITAIN:	Stock.		Cash.	
		£.	s. d.		£. s. d.
	Cash paid for Stock purchased -	6,716,152	- -	3l. per Cent.	- - -
					3,361,752 11 3
	IRELAND:				
	Cash paid in England for Stock purchased	15,404	- -	3l. „	7,465 12 1
	„ in Ireland „	43,569	8 2	5l. „	31,452 4 4
					38,917 16 5
	TOTAL, GREAT BRITAIN and IRELAND - - -	£.			3,400,670 7 8

SUMMARY.				
	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.
GREAT BRITAIN - -	£. s. d.	£. s. d.		£. s. d.
	19,363,892 10 2	28,904,728 - -	3l. per Cent. -	867,141 16 10
	431,626 17 6	507,000 - -	4l. „ -	20,280 - -
	19,795,519 7 8	29,411,728 - -	- - -	887,421 16 10
IRELAND:				
In England - -	7,465 12 1	15,404 - -	3l. „ -	462 2 4
In Ireland - -	31,452 4 4	43,569 8 2	5l. „ -	2,178 9 5
	38,917 16 5	58,973 8 2	- - -	2,640 11 9
GREAT BRITAIN and IRELAND - - }	19,834,437 4 1	29,470,701 8 2	- - -	890,062 8 7

Year to 5 Jan. 1799	GREAT BRITAIN:	Stock.		Cash.	
		£.	s. d.		£. s. d.
	Cash paid for Stock purchased -	7,858,109	- -	3l. per Cent.	- - -
					3,984,252 13 2
	IRELAND:				
	Cash paid in England for Stock purchased	96,530	- -	3l. „	40,951 18 -
	„ in Ireland „	131,454	11 3	5l. „	93,031 10 2
		£. 8,086,093	11 3		133,983 8 2
	TOTAL, GREAT BRITAIN and IRELAND - - -	£.			4,118,236 1 4

SUMMARY.				
	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.
GREAT BRITAIN - -	£. s. d.	£. s. d.		£. s. d.
	23,348,145 3 4	36,762,837 - -	3l. per Cent. -	1,102,885 2 2
	431,626 17 6	507,000 - -	4l. „ -	20,280 - -
	23,779,772 - 10	37,269,837 - -	- - -	1,123,165 2 2
IRELAND:				
In England - -	48,417 10 1	111,934 - -	3l. „ -	3,358 - 4
In Ireland - -	124,483 14 6	175,023 19 5	5l. „ -	8,751 4 -
	172,901 4 7	286,957 19 5	- - -	12,109 4 4
GREAT BRITAIN and IRELAND - - }	23,952,673 5 5	37,556,794 19 5	- - -	1,135,274 6 6

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1800 -		GREAT BRITAIN :		£.	s.	d.	£.	s.	d.
		Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and - - - - -		1,000,000	-	-			
		Additional Issues, per 39 Geo. 3, c. 64 - - - - -		200,000	-	-			
		Terminable Annuities expired - - - - -		79,880	14	4			
		Exchequer Life Annuities expired between 5 January 1786 and 5 January 1799 - - -		15,546	11	9			
		" " unclaimed for 3 years before 5 January 1799 - - -		25,266	17	-			
		£. 1 per cent. on Capital of Loans raised since 1793 - - -		1,785,522	16	10			
				3,106,216	19	11			
		Dividends on Stock redeemed - - - - -		1,181,991	15	1			
							4,288,208	15	-
		IRELAND :							
		Sinking Fund in England :							
		£. 1 per cent. on Capital of Loans raised since 1797 - - - - -		83,627	8	4			
		Dividends on Stock redeemed - - - - -		4,087	12	1			
							87,715	-	5
		Sinking Fund in Ireland :							
		Quarterly Issues from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - -		62,432	13	10			
		Terminable Annuities expired in 1798 - - - - -		2,076	18	6			
		£. 1 per cent. on Capital of Loans raised since 1797 - - - - -		38,574	18	6			
		Profit on Exchange - - - - -		5	13	5			
				103,090	4	3			
		Dividends on Stock redeemed - - - - -		12,670	1	11			
							115,760	6	2
							203,475	6	7
		TOTAL, GREAT BRITAIN and IRELAND - - - £.					4,491,684	1	7
Year to 5 Jan. 1801 -		GREAT BRITAIN :							
		Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 -		1,000,000	-	-			
		Additional Issue, per 39 & 40 Geo. 3, c. 26 - - - - -		200,000	-	-			
		Terminable Annuities expired - - - - -		79,880	14	4			
		Exchequer Life Annuities expired between 5 January 1786 and 5 January 1800 - - -		17,360	13	-			
		" " unclaimed for three years before 5 January 1800 - - -		26,236	7	7			
		£. 1 per cent. on Capital of Loans raised since 1793 - - -		1,899,160	19	6			
				3,222,638	14	5			
		Dividends on Stock redeemed - - - - -		1,397,840	7	2			
							4,620,479	1	7
		IRELAND :							
		Sinking Fund in England :							
		£. 1 per Cent on Capital of Loans raised since 1797 - - - - -		138,702	8	4			
		Dividends on Stock redeemed - - - - -		8,809	15	-			
							147,512	3	4
		Sinking Fund in Ireland :							
		Quarterly Issues from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - -		62,432	13	10			
		Terminable Annuities expired - - - - -		2,076	18	6			
		£. 1 per cent. on Capital of Loans raised since 1797 - - - - -		59,344	3	1			
		Profit on Exchange - - - - -		72	17	7			
				123,926	13	-			
		Dividends on Stock redeemed - - - - -		19,258	8	11			
							143,185	1	11
							290,697	5	3
		TOTAL, UNITED KINGDOM - - - £.					4,911,176	6	10

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued. [Appendix, No. 6.]

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1800	GREAT BRITAIN :	Stock.		Cash.		£. s. d.
		£. s. d.		£. s. d.		
	Cash paid for Stock purchased -	7,221,338 - -	3 l. per Cent.	- - -		4,288,208 15 -
	IRELAND :					
	Cash paid in England for Stock purchased -	130,185 - -	3 l. "	87,715 - 5		
	" in Ireland " -	188,696 9 3	5 l. "	115,511 1 9		
		7,490,219 9 3				
	Repayment of Balance due to Bank of Ireland -	- - -	-	5 18 8		
	Expenses of Commission, Brokerage, &c. -	- - -	-	243 5 9		
						203,475 6 7
	TOTAL, GREAT BRITAIN and IRELAND - - -	£.				4,491,684 1 7
SUMMARY.						
	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.		
	£. s. d.	£. s. d.		£. s. d.		
GREAT BRITAIN -	27,636,353 18 4	43,984,175 - -	3 l. per Cent. -	1,319,525 5 -		
	431,626 17 6	507,000 - -	4 l. " -	20,280 - -		
	28,067,960 15 10	44,491,175 - -	- - -	1,339,805 5 -		
IRELAND :						
In England -	136,132 10 6	242,119 - -	3 l. " -	7,263 11 4		
In Ireland -	239,994 16 3	313,720 8 8	5 l. " -	15,686 - 4		
	376,127 6 9	555,839 8 8	- - -	22,949 11 8		
GREAT BRITAIN AND IRELAND -	28,444,108 2 7	45,047,014 8 8	- - -	1,362,754 16 8		
SUMMARY.						
	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.		
	£. s. d.	£. s. d.		£. s. d.		
GREAT BRITAIN -	32,256,832 19 11	51,299,177 - -	3 l. per Cent. -	1,538,975 6 -		
	431,626 17 6	507,000 - -	4 l. " -	20,280 - -		
	32,688,459 17 5	51,806,177 - -	- - -	1,559,255 6 -		
IRELAND :						
In England -	283,644 13 10	475,479 - -	3 l. " -	14,264 7 4		
In Ireland -	383,139 5 -	476,277 2 4	5 l. " -	23,813 17 2		
	666,783 18 10	951,756 2 4	- - -	38,078 4 6		
UNITED KINGDOM -	33,355,243 16 3	52,757,933 2 4	- - -	1,597,333 10 6		

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1802 -	GREAT BRITAIN :	£. s. d.			£. s. d.		
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 - - - - -	1,000,000	-	-			
	Additional Issues, per 42 Geo. 3, c. 112 - - - - -	200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	4			
	Exchequer Life Annuities expired between 5 January 1786 and 5 January 1801 - - -	18,969	16	1			
	" " " unclaimed for three years before 5 January 1801 - - -	26,857	6	5			
	£. 1 per cent. on Capital of Loans raised since 1797 - - -	2,162,492	4	5			
		3,488,200	1	3			
	Dividends on Stock redeemed - - - - -	1,629,523	-	M	5,117,723	2	2
	IRELAND :						
	Sinking Fund in England :						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	176,371	3	4			
	Dividends on Stock redeemed - - - - -	16,417	4	3			
		192,788	7	7			
	Sinking Fund in Ireland :						
	Quarterly Issues from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - -	62,432	13	10			
	Terminable Annuities expired - - - - -	2,076	18	6			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	70,882	12	4			
	Expenses of Commission, &c., repaid - - - - -	243	5	10			
	Profit on Exchange - - - - -	127	11	-			
		135,763	1	6			
	Dividends on Stock redeemed - - - - -	28,089	13	3			
		163,852	14	9			
					356,641	2	4*
	TOTAL, UNITED KINGDOM - - - £.				5,474,364	4	6
Year to 5 Jan. 1803 -	GREAT BRITAIN :						
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	4			
	Exchequer Life Annuities expired between 5 January 1786 and 5 January 1802 - - -	20,244	3	7			
	" " " unclaimed for three years before 5 January 1802 - - -	27,877	12	-			
	£. 1 per cent. on Capital of Loans raised since 1797 - - -	2,470,740	8	11			
		3,798,742	18	10			
	Dividends on Stock redeemed - - - - -	1,886,799	7	8	5,685,542	6	6
	IRELAND :						
	Sinking Fund in England :						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	211,536	3	4			
	Dividends on Stock redeemed - - - - -	25,900	10	1			
		237,436	13	5			
	Sinking Fund in Ireland :						
	Quarterly Issues from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - -	62,432	13	10			
	Terminable Annuities expired - - - - -	2,076	18	6			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	83,138	1	5			
	Profit on Exchange - - - - -	86	11	-			
		147,734	4	9			
	Dividends on Stock redeemed - - - - -	36,808	15	6			
		184,543	-	3	421,979	13	8
	TOTAL, UNITED KINGDOM - - - £.				6,107,522	-	2

* The Amount of the Irish Sinking Fund in each year, as here stated to have been received by the National Debt Commissioners, as well as its application, is taken from the Annual Finance Accounts. The amounts will not correspond with those stated in the Income and Expenditure Accounts for the same year to have been issued from the Exchequer, in consequence of the sums payable in England having been remitted at the end of each quarter, and received by the National Debt Commissioners at the beginning of the following quarter.

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued.

[Appendix, No. 6.]

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1802	GREAT BRITAIN:	Stock.		Cash.		£.	s.	d.
		£.	s. d.	£.	s. d.			
	Cash paid for Stock purchased	7,406,404	- -	3 L. per Cent.	4,538,238	14	8	
		685,000	- -	4 L. „	579,484	7	6	
	IRELAND:							
	Cash paid in England for Stock purchased	310,928	- -	1 L. „	192,788	7	7	
	„ in Ireland „	181,596	15 3	5 L. „	163,812	-	9	
	Expenses of Commission, Brokerage, &c.	-	- -	-	40	14	-	
						356,641	2	4
	TOTAL, UNITED KINGDOM	-	- -	£.	5,474,364	4	6	

SUMMARY.									
		Total Sums paid.		Total Stock redeemed.		Description of Stock.		Annual Interest.	
		£.	s. d.	£.	s. d.			£.	s. d.
GREAT BRITAIN -		36,795,071	14 7	58,705,631	- -	3 l. per Cent. -		1,761,168	18 7
		1,011,111	5 -	1,192,000	- -	4 l. „ -		47,680	- -
		37,806,182	19 7	59,897,631	- -	- „ -		1,808,848	18 7
IRELAND:									
In England - -		476,433	1 5	786,407	- -	3 l. „ -		23,592	4 2
In Ireland - -		546,951	5 9	657,873	17 7	5 l. „ -		32,893	13 9
		1,023,384	7 2	1,444,280	17 7	- - -		56,485	17 11
UNITED KINGDOM -		38,829,567	6 9	61,341,911	17 7	- - -		1,865,334	16 6

Year to 5 Jan. 1803	GREAT BRITAIN:	Stock.		Cash.		£.	s.	d.
		£.	s. d.	£.	s. d.			
	Cash paid for Stock purchased	6,308,021	- -	3 L. per Cent.	4,418,251	10	3	
		1,425,400	- -	4 L. „	1,267,290	16	3	
	IRELAND:							
	Cash paid in England for Stock purchased	337,008	- -	3 L. „	237,436	13	5	
	„ in Ireland „	168,059 7 4	5 L. „	167,793	4	9		
		18,461 10 9	3½ L. „	16,709	1	6		
	Expenses of Commission, Brokerage, &c.	-	- -	-	40	14	-	
						421,979	13	8
	TOTAL, UNITED KINGDOM	-	- -	£.	6,107,522	-	2	

SUMMARY.									
Total Sums paid.			Total Stock redeemed.		Description of Stock.		Annual Interest.		
£. s. d.			£. s. d.				£. s. d.		
GREAT BRITAIN -	-	41,213,323 4 10	65,013,652	- -	3 l. per Cent. -	-	1,950,409	11	2
		2,278,402 1 3	2,617,400	- -	4 l. „ -	-	104,696	-	-
		43,491,725 6 1	67,631,052	- -	-	- -	2,055,105	11	2
IRELAND:									
In England	-	713,869 14 10	1,123,415	- -	3 l. „ -	-	33,702	9	-
In Ireland	-	16,709 1 6	18,461 10 9	3 ½ l. „ -	-	-	646	3	1
		714,744 10 6	825,933 5 -	5 l. „ -	-	-	41,296	13	2
		1,445,323 6 10	1,967,809 15 9	-	- -	-	75,645	5	3
UNITED KINGDOM -									
		44,937,048 12 11	69,598,861 15 9	-	- -	-	2,130,750	16	5

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1804 -	GREAT BRITAIN:	£. s. d.			£. s. d.		
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	4			
	Exchequer Life Annuities expired between 5 January 1786 and 5 July 1802 - - - - -	28,710	2	-			
	" " " unclaimed for three years to 5 January 1803 - - - - -	20,440	18	7			
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	2,589,580	10	9			
		3,868,612	5	8			
	Dividends on Stock redeemed - - - - -	2,149,567	3	1			
					6,018,179	8	9
	IRELAND:						
	Sinking Fund in England:						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	232,889	6	-			
	Dividends on Stock redeemed - - - - -	36,872	5	11			
		269,761	11	11			
	Sinking Fund in Ireland:						
	Quarterly Issues from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - - - -	62,432	13	10			
	Terminable Annuities expired - - - - -	2,076	18	6			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	87,223	4	6			
	Profit on Exchange - - - - -	195	13	2			
		151,928	10	-			
	Dividends on Stock redeemed - - - - -	46,494	6	3			
		198,422	16	3			
					468,184	8	2
	TOTAL, UNITED KINGDOM - - - £.				6,486,363	16	11
Year to 5 Jan. 1805 -	GREAT BRITAIN:						
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities - - - - -	79,880	14	6			
	Exchequer Life Annuities expired between 5 January 1786 and 5 July 1802 - - - - -	28,437	14	6			
	" " " unclaimed for three years before 5 January 1804 - - - - -	20,939	1	1			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	2,707,433	16	9			
		4,036,691	6	10			
	Dividends on Stock redeemed - - - - -	2,484,703	-	4			
					6,521,394	7	2
	IRELAND:						
	Sinking Fund in England:						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	277,834	19	3			
	Dividends on Stock redeemed - - - - -	51,972	4	5			
		329,807	3	8			
	Sinking Fund in Ireland:						
	Quarterly Issues from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - - - -	62,432	13	10			
	Terminable Annuities expired - - - - -	2,076	18	6			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	134,880	2	2			
	Expenses of Commission, &c., repaid - - - - -	162	15	2			
	Profit on Exchange - - - - -	192	9	2			
		199,744	18	10			
	Dividends on Stock redeemed - - - - -	57,700	-	8			
		257,444	19	6			
					587,252	3	2
	TOTAL, UNITED KINGDOM - - - £.				7,108,646	10	4

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued.

[Appendix, No. 6.]

N. B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1804	GREAT BRITAIN :	Stock.		Cash.	
		£.	s. d.	£.	s. d.
	Cash paid for Stock purchased -	10,527,213	- -	3 l. per Cent.	6,018,179 8 9
	IRELAND :				
	Cash paid in England for Stock purchased -	472,256	- -	3 l. „ -	269,761 11 11
	„ in Ireland „ -	214,866 15 5	5 l. „ -	198,382 2 2	
	Expenses of Commission, Brokerage, &c. -	-	- -	40 14 1	468,184 8 2
TOTAL, UNITED KINGDOM - - - £.					6,486,363 16 11
SUMMARY.					
	Total Sums paid.	Total Stock redeemed.		Description of Stock.	Annual Interest.
	£. s. d.	£. s. d.		£. s. d.	
GREAT BRITAIN -	47,231,502 13 7	75,540,895 - -	3 l. per Cent. -	2,266,226 16 11	
	2,278,402 1 3	2,617,400 - -	4 l. „ -	104,696 - -	
	49,509,904 14 10	78,158,295 - -	- - -	2,370,922 16 11	
IRELAND :					
In England -	983,631 6 9	1,595,671 - -	3 l. „ -	47,870 2 7	
In Ireland -	16,709 1 6	18,461 10 9	3½ l. „ -	646 3 1	
	913,126 12 8	1,040,800 - 5	5 l. „ -	52,039 19 11	
	1,913,467 - 11	2,654,932 11 2	- - -	100,556 5 7	
UNITED KINGDOM -	51,423,371 15 9	80,813,227 11 2	- - -	2,471,479 2 6	
Year to 5 Jan. 1805					
	GREAT BRITAIN :	Stock.		Cash.	
		£.	s. d.	£.	s. d.
	Cash paid for Stock purchased -	11,253,692 - -	3 l. per Cent.	6,394,395 19 8	
		142,000 - -	5 l. „ -	126,998 7 6	6,521,394 7 2
	IRELAND :				
	Cash paid in England for Stock purchased -	579,428 - -	3 l. „ -	329,807 3 8	
	„ in Ireland „ -	239,090 2 11	5 l. „ -	216,270 10 10	
	Balance on 5 January 1805 -	- - -	- - -	41,174 8 8	587,252 3 2
TOTAL, UNITED KINGDOM - - - £.					7,108,646 10 4
SUMMARY.					
	Total Sums paid.	Total Stock redeemed.		Description of Stock.	Annual Interest.
	£. s. d.	£. s. d.		£. s. d.	
GREAT BRITAIN -	53,625,898 13 3	86,794,587 - -	3 l. per Cent. -	2,603,837 12 2	
	2,278,402 1 3	2,617,400 - -	4 l. „ -	104,696 - -	
	126,998 7 6	142,000 - -	5 l. „ -	7,100 - -	
	56,031,299 2 -	89,553,987 - -	- - -	2,715,633 12 2	
IRELAND :					
In England -	1,313,438 10 5	2,175,099 - -	3 l. „ -	65,252 19 5	
In Ireland -	16,709 1 6	18,461 10 9	3½ l. „ -	646 3 1	
	1,129,397 3 5	1,279,890 3 4	5 l. „ -	63,994 10 1	
	2,459,544 15 4	3,473,450 14 1	- - -	129,893 12 7	
UNITED KINGDOM -	58,490,843 17 4	93,027,437 14 1	- - -	2,845,527 4 9	

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND,

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1806 -	GREAT BRITAIN :	£.	s.	d.	£.	s.	d.
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 - - - - -	20,698	1	1			
	" " unclaimed for three years to 5 January 1805 - - - - -	29,044	9	6			
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	3,041,014	3	9			
		4,370,637	8	10			
	Dividends on Stock redeemed - - - - -	2,810,844	14	5			
					7,181,482	3	3
	IRELAND :						
	Sinking Fund in England :						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	£.	s.	d.			
		363,224	14	3			
	Dividends on Stock redeemed - - - - -	70,460	10	3			
					433,685	4	6
	Sinking Fund in Ireland :						
	Annual Issue from the Exchequer, per						
	Irish Act 37 Geo. 3, c. 27 - - - - -	62,432	13	10			
	Terminable Annuities expired - - - - -	2,076	18	6			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	100,188	2	6			
	Profit on Exchange, &c. - - - - -	86	10	10			
		164,784	5	8			
	Dividends on Stock redeemed - - - - -	70,081	18	4			
					234,866	4	-
	Balance on 5 January 1805 - - - - -	41,174	8	8			
					709,725	17	2
	TOTAL, UNITED KINGDOM - - - - -	£.			7,891,208	-	5
Year to 5 Jan. 1807 -	GREAT BRITAIN :						
	Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 - - - - -	20,698	1	1			
	" " unclaimed for three years to 5 January 1806 - - - - -	29,610	4	6			
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	3,309,884	5	3			
		4,640,073	5	4			
	Dividends on Stock redeemed - - - - -	3,189,515	13	11			
					7,829,588	19	3
	IRELAND :						
	Sinking Fund in England :						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	£.	s.	d.			
		400,418	19	3			
	Dividends on Stock redeemed - - - - -	93,320	15	5			
					493,739	14	8
	Sinking Fund in Ireland :						
	Annual Issue from the Exchequer, per						
	Irish Act 37 Geo. 3, c. 27 - - - - -	62,432	13	10			
	Terminable Annuities expired - - - - -	2,076	18	6			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	126,011	4	1			
		190,520	16	5			
	Dividends on Stock redeemed - - - - -	82,932	13	-			
					273,453	9	5
	Balance on 5 January 1806 - - - - -	41,174	8	8			
					808,367	12	9
	TOTAL, UNITED KINGDOM - - - - -	£.			8,637,956	12	-

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued.

[Appendix, No. 6.]

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1806	GREAT BRITAIN :	Stock.		3l. per Cent.	Cash.		£. s. d.
		£.	s. d.		£.	s. d.	
	Cash paid for Stock purchased on	12,284,064	- -		- - -		7,181,482 3 3
	IRELAND :						
	Cash paid in England for Stock purchased -	788,849	- -	3l. „ -	433,685	4 6	
	„ - in Ireland „ -	255,351	13 1	5l. „ -	234,866	4 -	
	Balance on 5 January 1806 -	-	- -	- - -	41,174	8 8	
							709,725 17 2
	TOTAL, UNITED KINGDOM - - -				£.		7,891,208 - 5
SUMMARY.							
		Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.		
		£. s. d.	£. s. d.		£. s. d.		
GREAT BRITAIN -	60,807,380	16 3	99,028,651	- -	3l. per Cent. -	2,970,859	10 6
	2,278,402	1 3	2,617,400	- -	4l. „ -	104,696	- -
	126,998	7 6	142,000	- -	5l. „ -	7,100	- -
	63,212,781	5 3	101,788,051	- -	- - -	3,082,655	10 6
IRELAND :							
In England - -	1,747,123	14 11	2,913,948	- -	3l. „ -	87,418	8 9
In Ireland - -	16,709	1 6	18,461	10 9	3½l. „ -	646	3 1
	1,364,263	7 5	1,535,241	16 5	5l. „ -	76,762	1 10
	3,128,096	3 10	4,467,651	7 2	- - -	164,826	13 8
UNITED KINGDOM -	66,340,877	9 1	106,255,702	7 2	- - -	3,247,482	4 2
SUMMARY.							
		Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.		
		£. s. d.	£. s. d.		£. s. d.		
GREAT BRITAIN -	68,636,969	15 9	111,835,721	- -	3l. per Cent. -	3,355,071	12 6
	2,278,402	1 3	2,617,400	- -	4l. „ -	104,696	- -
	126,998	7 6	142,000	- -	5l. „ -	7,100	- -
	71,042,370	4 6	114,595,121	- -	- - -	3,466,867	12 6
IRELAND :							
In England - -	2,240,863	9 7	3,721,341	- -	3l. „ -	111,640	4 7
In Ireland - -	1,647,959	9 -	311,793	- 8	3½l. „ -	10,912	15 1
			1,598,943	- 4	5l. „ -	79,947	3 -
	3,888,822	18 7	5,632,077	1 -	- - -	202,500	2 8
UNITED KINGDOM -	74,931,193	3 1	120,227,198	1 -	- - -	3,669,367	15 2

Appendix, No 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1808 -	GREAT BRITAIN:	£. s. d.		£. s. d.	
	Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-	
	Terminable Annuities expired - - - - -	79,880	14	6	
	Exchequer Life Annuities expired prior to 5 July 1802 - - - - -	20,998	1	1	
	" " unclaimed for three years before 5 January 1807 - - - - -	23,599	19	6	
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	3,996,254	5	-	
		5,325,733	-	1	
	Dividends on Stock redeemed - - - - -	3,582,940	16	11	8,908,673 17 -
	IRELAND:				
	Sinking Fund in England:				
	£ 1 per cent. on Capital of Loans raised since 1797 - - - - -	452,427	1	9	
	Dividends on Stock redeemed - - - - -	118,063	18	3	
		570,490	15	-	
	Sinking Fund in Ireland:				
	Annual Issue from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - - - -	62,432	13	10	
	Terminable Annuities expired - - - - -	2,076	18	6	
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	125,849	13	4	
	Profit on Exchange, &c. - - - - -	52	7	8	
		190,411	13	4	
	Dividends on Stock redeemed - - - - -	91,473	3	3	
	Balance on 5 January 1807 - - - - -	47,640	18	-	
		329,525	14	7	900,016 9 7
	TOTAL, UNITED KINGDOM - - - - -	£.			9,808,690 6 7
Year to 5 Jan. 1809 -	GREAT BRITAIN:				
	Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-	
	Terminable Annuities expired - - - - -	79,880	14	6	
	Exchequer Life Annuities expired prior to 5 July 1802 - - - - -	21,111	16	1	
	" " unclaimed for three years before 5 January 1808 - - - - -	28,675	2	-	
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	4,186,766	3	8	
		5,516,433	15	10	
	Dividends on Stock redeemed - - - - -	4,039,419	13	8	9,555,853 9 1
	IRELAND:				
	Sinking Fund in England:				
	£. 1 per cent. on capital of Loans raised since 1797 - - - - -	486,921	3	-	
	Dividends on Stock redeemed - - - - -	145,832	4	4	
		632,753	7	4	
	Sinking Fund in Ireland:				
	Annual Issue from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - - - -	62,432	13	10	
	Terminable Annuities expired - - - - -	2,076	18	6	
	£. 1 per cent. on capital of Loans raised since 1797 - - - - -	139,198	11	9	
		203,708	4	1	
	Dividends on Stock redeemed - - - - -	107,963	5	8	
	Balance on 5 January 1808 - - - - -	47,640	18	-	
		359,312	7	9	992,065 15 1
	TOTAL, UNITED KINGDOM - - - - -	£.			10,547,919 4 2

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued.

[Appendix, No. 6.]

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1808	GREAT BRITAIN :	Stock.		Cash.	
		£.	s. d.	£.	s. d.
	Cash paid for Stock purchased -	14,171,407	- -	3 l. per Cent.	8,908,673 17 -
	IRELAND :				
	Cash paid in England for Stock purchased -	907,585	- -	3 l. " -	570,490 15 -
	" in Ireland " -	389,837	16 10	3½ l. " -	281,884 16 7
	Balance on 5 January 1808 -	-	- -	-	47,640 18 -
					900,016 9 7
	TOTAL, UNITED KINGDOM - - - £.				9,808,690 6 7

SUMMARY.						
Total Sums paid.		Total Stock redeemed.		Description of Stock.	Annual Interest.	
£.	s. d.	£.	s. d.		£.	s. d.
GREAT BRITAIN -	77,545,643 13 -	126,007,128 - -	3 l. per Cent. -	3,780,213 16 9		
	2,278,402 1 3	2,617,400 - -	4 l. " -	104,696 - -		
	126,998 7 6	142,000 - -	5 l. " -	7,100 - -		
	79,951,044 1 9	128,766,528 - -	- - -	3,892,009 16 9		
IRELAND :						
In England - -	2,811,354 4 7	4,628,926 - -	3 l. " -	138,867 15 7		
In Ireland - -	1,929,844 5 7	701,630 17 6	3½ l. " -	24,557 1 7		
		1,598,943 - 4	5 l. " -	79,947 3 -		
	4,741,198 10 2	6,929,499 17 10	- - -	243,372 - 2		
UNITED KINGDOM -	84,692,242 11 11	135,696,027 17 10	- - -	4,135,381 16 11		

Year to 5 Jan. 1809	GREAT BRITAIN :	Stock.		Cash.	
		£.	s. d.	£.	s. d.
	Cash paid for Stock purchased -	12,287,524 - -	3 l. per Cent.	8,181,542 9 1	
		1,678,300 - -	4 l. " -	1,374,311 - -	9,555,853 9 1
	IRELAND :				
	Cash paid in England for Stock purchased	951,463 - -	3 l. " -	632,753 7 4	
	" in Ireland " -	407,187 8 1	3½ l. " -	306,489 19 5	
	Balance on 5 January 1809 -	- - -	- - -	52,822 8 4	992,065 15 1
	TOTAL, UNITED KINGDOM - - - £.				10,547,919 4 2

SUMMARY.						
Total Sums paid.		Total Stock redeemed.		Description of Stock.	Annual Interest.	
£.	s. d.	£.	s. d.		£.	s. d.
GREAT BRITAIN -	85,727,186 2 1	138,294,652 - -	3 l. per Cent.	4,148,839 11 1		
	3,652,713 1 3	4,295,700 - -	4 l. " -	171,828 - -		
	126,998 7 6	142,000 - -	5 l. " -	7,100 - -		
	89,506,897 10 10	142,732,352 - -	- - -	4,327,767 11 1		
IRELAND :						
In England - -	3,444,107 11 11	5,580,389 - -	3 l. " -	167,411 13 4		
In Ireland - -	2,236,334 5 -	1,108,818 5 7	3½ l. " -	38,808 12 9		
		1,598,943 - 4	5 l. " -	79,947 3 -		
	5,680,441 16 11	8,288,150 5 11	- - -	286,167 9 1		
UNITED KINGDOM -	95,187,339 7 9	151,020,502 5 11	- - -	4,613,935 - 2		

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1810 -		£.	s.	d.	£.	s.	d.
GREAT BRITAIN:							
Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -		1,200,000	-	-			
Terminable Annuities expired - - - - -		79,880	14	6			
Exchequer Life Annuities expired prior to 5th July 1802 - - - - -		21,111	16	1			
" " unclaimed for three years before 5th January 1809 - - - - -		80,166	-	9			
£.1 per cent. on Capital of Loans raised since 1793 - - - - -		4,378,780	19	3			
Dividends on Stock redeemed - £. 4,471,546 15 7		5,709,939	10	7			
" " transferred for Life Annuities - 18,151 5 8		4,489,698	1	3			
TOTAL received from the Exchequer - - - - -		10,199,637	11	10			
Bequest of Admiral Peter Rainies - £.11,488 18 -							
Ditto J. Burgis, 200 l., 3 l. per Cent. Consols, valued at - - 134 15 -		11,623	13	-			
Sinking Fund Life Annuities expired after being set apart for payment - - - - -		55	11	3			
TOTAL, GREAT BRITAIN - - - - -					10,211,316	16	1
IRELAND:							
Sinking Fund in England:							
£.1 per cent. on Capital of Loan raised since 1797 - - - - -		518,251	10	5			
Dividends on Stock redeemed - - - - -		174,882	6	4	693,133	16	9
Sinking Fund in Ireland:							
Annual Issue from the Exchequer, per Irish Act, 37 Geo. 3, c. 27 - - - - -		62,432	13	10			
Terminable Annuities expired - - - - -		9,205	5	5			
£.1 per cent. on Capital of Loans raised since 1797 - - - - -		160,649	13	4			
Dividends on Stock redeemed - - - - -		232,287	12	7			
Balance on 5th January 1809 - - - - -		122,590	11	6			
		52,822	8	4	407,700	12	5
TOTAL, UNITED KINGDOM - - - - -					1,100,834	9	2
Year to 5 Jan. 1811 -					11,312,151	5	3
GREAT BRITAIN:							
Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -		1,200,000	-	-			
Terminable Annuities expired - - - - -		79,880	14	6			
Exchequer Life Annuities expired prior to 5th July 1802 - - - - -		21,111	16	1			
" " unclaimed for three years before 5th January 1810 - - - - -		81,157	19	6			
£.1 per cent. on Capital of Loans raised since 1793 - - - - -		4,583,931	2	1			
Dividends on Stock redeemed - £. 4,940,247 11 11		5,916,081	12	2			
" " transferred for Life Annuities - - 33,563 - 8		4,973,810	12	7			
TOTAL received from the Exchequer - - - - -		10,889,892	4	9			
Sinking Fund Life Annuities expired after being set apart for payment - - - - -		99	5	3			
TOTAL, GREAT BRITAIN - - - - -					10,889,991	10	-
IRELAND:							
Sinking Fund in England:							
£.1 per cent. on Capital of Loans raised since 1797 - - - - -		564,719	16	6			
Dividends on Stock redeemed - - - - -		205,889	18	8	770,609	15	2
Sinking Fund in Ireland:							
Annual Issue from the Exchequer, per Irish Act, 37 Geo. 3, c. 27 - - - - -		62,432	13	10			
Terminable Annuities expired - - - - -		26,348	17	1			
£.1 per cent. on Capital of Loans raised since 1797 - - - - -		169,002	12	7			
Dividends on Stock redeemed - - - - -		257,784	3	6			
Balance on 5th January 1810 - - - - -		139,865	7	6			
		58,712	-	2	456,361	11	2
TOTAL, UNITED KINGDOM - - - - -					1,226,971	6	4
					12,116,962	16	4

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1812 -	GREAT BRITAIN:	£.	s.	d.	£.	s.	d.
	Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 - - - - -	21,150	6	1			
	" unclaimed for 3 years before 5 January 1811 - - - - -	29,802	9	6			
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	4,823,288	5	6			
		6,154,121	15	7			
	Dividends on Stock redeemed - - £. 5,443,789 1 7						
	" " transferred for Life Annuities - 41,348 13 -				5 485,137	14	7
	TOTAL received from the Exchequer - - - - -	11,639,259	10	2			
	Sinking Fund Life Annuities expired after being set apart for payment - - - - -	161	8	-			
	TOTAL, GREAT BRITAIN - - - - -	11,639,420	18	2			
	IRELAND:						
	Sinking Fund in England:						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	621,571	14	-			
	Dividends on Stock redeemed - - - 241,867 8 8				863,439	2	8
	Sinking Fund in Ireland:						
	Quarterly Issues from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - - - -	62,432	13	10			
	Terminable Annuities expired - - - 48,039 8 -						
	£. 1 per cent. Capital on Loans raised since 1797 - - - - -	188,272	14	10			
		298,744	16	8			
	Dividends on Stock redeemed - - - 158,555 7 5						
	Balance on 5 January 1811 - - - 66,425 19 1				523,726	3	2
		1,387,165	5	10			
	TOTAL, UNITED KINGDOM - - - - £.	13,026,586	4	-			
Year to 5 Jan. 1813 -	GREAT BRITAIN:						
	Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 - - - - -	21,141	6	1			
	" unclaimed for 3 years before 5 January 1812 - - - - -	30,569	17	-			
	£. 1 per cent. on Capital of Loans raised since 1793 - - - - -	5,159,509	12	-			
		6,491,101	9	7			
	Dividends on Stock redeemed - - - 6,015,696 2 -				6,066,804	18	4
	" " transferred for Life Annuities - - - 51,108 16 4						
	TOTAL received from the Exchequer - - - - -	12,557,906	7	11			
	Sinking Fund Life Annuities expired after being set apart for payment - - - - -	649	19	3			
	TOTAL, GREAT BRITAIN - - - - -	12,558,556	7	2			
	IRELAND:						
	Sinking Fund in England:						
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	640,711	14	-			
	Dividends on Stock redeemed - - - 283,892 9 8				924,604	3	8
	Sinking Fund in Ireland:						
	Quarterly Issues from the Exchequer, per Irish Act, 37 Geo. 3, c. 27 - - - - -	62,445	5	7			
	Expired Annuities - - - - -	49,885	11	-			
	£. 1 per cent. Capital of Loans raised since 1797 - - - - -	204,381	8	10			
		316,712	5	5			
	Dividends on Stock redeemed - - - 179,835 17 3						
	Balance on 5 January 1812 - - - 75,195 3 9				571,743	6	5
		1,496,347	10	1			
	TOTAL, UNITED KINGDOM - - - - £.	14,054,903	17	3			

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—*continued*. [Appendix, No. 6.]

N.B.—The Amounts for Ireland are stated in British Currency.

[illegible]

SUMMARY.

	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest.
	£. s. d.	£. s. d.		£. s. d.
GREAT BRITAIN -	115,319,967 9 8	182,953,162 - -	3l. per Cent. -	5,488,594 17 1
	6,586,934 8 9	7,796,400 - -	4l. " -	311,856 - -
	126,998 7 6	142,000 - -	5l. " -	7,100 - -
	122,033,900 5 11	190,891,562 - -	- - -	5,807,550 17 1
IRELAND:				
In England -	5,771,290 6 6	9,085,958 - -	3l. " -	272,578 14 9
In Ireland -	3,423,789 8 9	2,581,688 16 -	3l. 10s. " -	90,359 2 2
		1,675,714 4 9	5l. " -	83,785 14 2
	9,195,079 15 3	13,343,361 - 9	- - -	446,723 11 1
UNITED KINGDOM - £.	131,228,980 1 2	204,234,923 - 9	- - -	6,254,274 8 2

Year to 5 Jan. 813		Stock.			Cash.		
		£.	s.	d.	£.	s.	d.
	GREAT BRITAIN:						
	Cash paid for Stock purchased -	21,108,442	-	-	3 <i>l.</i> per Cent.	12,439,631	19 5
	" set apart for Life Annuities at the Bank of England -	-	-	-	-	118,924	7 9
	(Net payment, 118,274 <i>l.</i> 8 <i>s.</i> 6 <i>d.</i>)						12,558,556 7 2
	IRELAND:						
	Cash paid in England for Stock purchased	1,567,541	-	-	3 <i>l.</i> " -	924,604	3 8
	" in Ireland " -	668,546	10	7	3½ <i>l.</i> " -	492,391	2 10
		7,947	18	8	5 <i>l.</i> " -	79,352	3 7
	Balance on 5 Jan. 1813 -	-	-	-	-		1,496,347 10 1
	TOTAL, UNITED KINGDOM - - £.						14,054,908 17

S U M M A R Y.

	Total Sums paid.			Total Stock redeemed.			Description of Stock.	Annual Interest.		
	£.	s.	d.	£.	s.	d.		£.	s.	d.
GREAT BRITAIN -	127,759,599	9	1	204,061,604	-	-	3l. per Cent. -	6,121,848	2	3
	6,586,934	8	9	7,796,400	-	-	4l. " -	311,856	-	-
	126,998	7	6	142,000	-	-	5l. " -	7,100	-	-
	134,473,532	5	4	212,000,004	-	-	- - -	6,440,804	2	3
IRELAND:										
In England -	6,695,894	10	2	10,653,499	-	-	3l. " -	819,604	19	4
In Ireland -	3,916,180	11	7	3,250,235	6	7	34l. " -	113,758	4	8
				1,683,662	3	5	5l. " -	84,183	2	2
	10,612,075	1	9	15,587,396	10	-	- - -	517,546	6	2
UNITED KINGDOM - £.	145,085,607	7	1	227,587,400	10	-	- - -	6,958,350	8	5

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN AND IRELAND.

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1814	GREAT BRITAIN:	£.	s.	d.	£.	s.	d.
	Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112	1,200,000	—	—			
	Terminable Annuities expired	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802	21,141	6	1			
	" " unclaimed for three years before 5 January 1813	30,135	2	—			
	£. 1 per cent. on Capital of Loans raised since 1793	6,250,974	14	2			
		7,582,181	16	9			
	Dividends on Stock redeemed	6,677,788	12	5			
	" " transferred for Life Annuities	62,245	10	2			
		6,740,034	3	7			
	TOTAL received from the Exchequer	14,322,166	—	4			
	Sinking Fund Life Annuities expired, after being set apart for Payment	568	16	6			
	TOTAL, GREAT BRITAIN				14,322,734	16	10
	IRELAND:						
	Sinking Fund in England:						
	£. 1 per Cent. on Capital of Loans raised since 1797	723,738	15	5			
	Dividends on Stock redeemed	332,787	19	—			
		1,056,526	14	5			
	Sinking Fund in Ireland:						
	Quarterly Issues from the Exchequer, per Irish Act, 37 Geo. 3, c. 27	46,833	19	2*			
	Expired Annuities	37,414	3	4*			
	£. 1 per cent. on Capital of Loans raised since 1797	186,727	19	9			
		270,976	2	3			
	Dividends on Stock redeemed	204,156	4	6			
	Balance on 5 January 1813	79,352	3	7			
		554,484	10	4			
	TOTAL, UNITED KINGDOM				1,611,011	4	9
Year to 5 Jan. 1815	GREAT BRITAIN:				15,933,746	1	7
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112	1,200,000	—	—			
	Terminable Annuities expired	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802	21,141	6	1			
	" " unclaimed for three years before 5 January 1814	31,109	2	—			
	£. 1 per cent. on Capital of Loans raised since 1793	7,870,464	16	9			
		9,202,595	19	4			
	Dividends on Stock redeemed	3,636,032	8	2			
	" " transferred for Life Annuities	74,759	12	11			
		3,710,792	1	1			
	TOTAL received from the Exchequer	12,913,388	—	5			
	Sinking Fund Life Annuities expired, after being set apart for payment	825	9	6			
	" " unclaimed for three years before 5 January 1814	1,296	5	—			
		2,121	14	6			
	TOTAL, GREAT BRITAIN				12,915,509	14	11
	IRELAND:						
	Sinking Fund in England:						
	£. 1 per cent. on Capital of Loans raised since 1797	818,916	4	8			
	Dividends on Stock redeemed	386,536	10	9			
		1,205,452	15	5			
	Sinking Fund in Ireland:						
	Quarterly Issues from the Exchequer, per Irish Act, 37 Geo. 3, c. 27	62,445	5	7			
	Expired Annuities	49,885	11	—			
	£. 1 per cent. on Capital of Loans raised since 1797	276,778	19	—			
		389,109	15	7			
	Dividends on Stock redeemed	231,205	2	4			
		620,314	17	11			
	TOTAL, UNITED KINGDOM				1,825,767	13	4
					14,741,277	8	3

* For three quarters only.

- per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued. [Appendix, No. 6.]

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1814	GREAT BRITAIN :	Stock.		3l. per Cent.	Cash.		£. s. d.
		£.	s. d.		£.	s. d.	
	Cash paid for Stock purchased -	24,120,867	-		14,181,006	15 4	
	" set apart for Life Annuities at the Bank of England (Net Payment, 141,169l. 15s.)	-	-		141,728	11 6	
							14,322,734 16 10
	IRELAND :						
	Cash paid in England for Stock purchased -	1,798,434	-	3l. "	1,056,526	14 5	
	" in Ireland " -	755,200	15	3l. 10s. "	554,437	1 7	
		8,511	4 10	5l. "			
	Contingent Expenses	-	-	-	47	8 9	
							1,611,011 4 9
	TOTAL, UNITED KINGDOM				£.		15,933,746 1 7

Note.—Redeemed Stock cancelled and Interest ceased :

SUMMARY.									
Total Sums paid.	Total Stock redeemed.	Description of Stock.	Total Annual Interest of redeemed Stock.	Total redeemed Stock cancelled and Interest ceased.	Total redeemed Stock remaining and bearing Interest.	Accruing Interest.			
£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN	141,940,040 14 5	228,182,471 - -	3l. per Cent.	6,845,474 2 7	117,034,500 - -	111,147,971 - -	3,334,432 2 7		
	6,586,934 8 9	7,796,400 - -	4l. "	311,856 - -	- - -	7,796,400 - -	311,856 - -		
	126,998 7 6	142,000 - -	5l. "	7,100 - -	- - -	142,000 - -	7,100 - -		
	148,654,538 10 8	236,120,871 - -		7,164,430 2 7	117,034,500 - -	119,986,371 - -	3,658,395 2 7		
IRELAND :									
In England	7,752,421 4 7	12,451,938 - -	3l. "	373,557 19 9	- - -	12,451,938 - -	373,557 19 9		
In Ireland	2,937,605 2 6	4,005,436 1 7	3l. 10s. "	140,190 5 3	- - -	4,005,436 1 7	140,190 6 3		
	1,513,012 10 8	1,692,173 8 3	5l. "	84,608 13 4	- - -	1,692,173 8 3	84,608 13 4		
	12,223,038 17 9	18,149,542 9 10		598,356 18 4	- - -	18,149,542 9 10	598,356 18 4		
UNITED KINGDOM	160,877,577 8 5	254,270,413 9 10		7,762,787 - 11	117,034,500 - -	137,235,913 9 10	4,251,752 - 11		

Year to 5 Jan. 1815

GREAT BRITAIN :	Stock.		3l. per Cent.	Cash.		£. s. d.
	£.	s. d.		£.	s. d.	
Cash paid for Stock purchased -	19,149,684	-		12,748,281	12 3	
" set apart for Life Annuities at the Bank of England (Net Payment, 165,156l. 8s. 2d.)	-	-		167,278	2 8	
						12,915,509 14 11
IRELAND :						
Cash paid in England for Stock purchased -	1,812,122	-	3l. "	1,205,462	15 5	
" in Ireland " -	688,528	12 9	3l. 10s. "	551,457	1 2	
	69,784	12 4	4l. "	61,126	1 5	
	8,134	7 2	5l. "	7,781	15 4	
						1,825,767 13 4
TOTAL, UNITED KINGDOM				£.		14,741,277 8 3

Note.—Redeemed Stock cancelled and Interest ceased :

SUMMARY.									
Total Sums paid.	Total Stock redeemed.	Description of Stock.	Total Annual Interest of redeemed Stock.	Total redeemed Stock cancelled and Interest ceased.	Total redeemed Stock remaining and bearing Interest.	Accruing Interest.			
£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN	154,688,837 6 8	247,882,155 - -	3l. per Cent.	7,419,904 13 -	192,528,991 - -	54,803,164 - -	1,644,094 18 5		
	6,586,934 8 9	7,796,400 - -	4l. "	311,856 - -	- - -	7,796,400 - -	311,856 - -		
	126,998 7 6	142,000 - -	5l. "	7,100 - -	142,000 - -	- - -	- - -		
	161,402,770 2 11	255,270,555 - -		7,738,920 13 -	192,670,991 - -	62,599,564 - -	1,955,950 18 -		
IRELAND :									
In England	8,957,974 - -	14,264,055 - -	3l. "	427,021 13 -	- - -	14,264,055 - -	427,021 13 -		
In Ireland	3,509,062 3 8	4,693,964 14 4	3l. 10s. "	164,288 15 3	- - -	4,693,964 14 4	164,288 15 3		
	61,126 1 5	69,784 12 4	4l. "	2,791 7 8	- - -	60,784 12 4	2,791 7 8		
	1,520,744 6 -	1,760,307 15 5	5l. "	85,015 7 9	- - -	1,760,307 15 -	85,015 7 9		
	14,048,806 11 1	20,728,112 2 1		630,017 13 8	- - -	20,728,112 2 1	680,017 13 8		
UNITED KINGDOM	175,451,576 14 -	275,998,667 2 1		8,418,937 16 8	192,670,991 - -	89,327,676 2 1	2,635,968 12 1		

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND,

N.B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1816 -	GREAT BRITAIN :	£. s. d.			£. s. d.		
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired before 5 July 1802 - - -	21,146	6	1			
	" " unclaimed for three years before 5 January 1815 - - -	30,589	7	-			
	£.1 per cent. on Capital of Loans raised since 1793 - - -	8,513,039	18	6			
		9,844,656	6	1			
	Dividends on Stock redeemed - - - - -	2,156,209	14	3			
	" " transferred for Life Annuities - - - - -	86,212	7	8	2,242,422	1	11
	TOTAL received from the Exchequer - - - - -	12,087,078	8	-			
	Sinking Fund Life Annuities expired, after being set apart for Payment - - - - -	3,313	4	3			
	" " unclaimed for three years before 5 January 1815 - - -	1,735	11	3	5,048	15	6
	TOTAL, GREAT BRITAIN - - - - -				12,092,127	3	6
	IRELAND :						
	Sinking Fund in England :						
	£.1 per cent. on Capital of Loans raised since 1797 - - - - -	915,384	19	8			
	Dividends on Stock redeemed - - - - -	444,583	17	9	1,359,968	17	5
	Sinking Fund in Ireland :						
	Quarterly Issues from the Exchequer, per Irish Act, 37 Geo. 3, c. 27 - - -	62,445	5	7			
	Expired Annuities - - - - -	49,885	11	-			
	£.1 per cent. on Capital of Loans raised since 1797 - - - - -	285,522	14	10			
	Dividends on Stock redeemed - - - - -	397,853	11	5			
		259,562	18	5	657,416	9	10
	TOTAL, UNITED KINGDOM - - - - -				2,017,385	7	3
					14,109,512	10	9
Year to 5 Jan. 1817 -	GREAT BRITAIN :						
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 112 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired before 5 July 1802 - - -	21,356	6	1			
	" " unclaimed for three years before 5 January 1815 - - -	29,846	4	6			
	£.1 per cent. on Capital of Loans raised since 1793 - - -	9,313,781	12	7			
		10,644,864	17	8			
	Dividends on Stock redeemed - - - - -	913,280	9	-			
	" " transferred for Life Annuities - - - - -	96,469	1	9			
	Long Annuities transferred for Life Annuities - - - - -	568	10	-	1,010,318	-	9
	TOTAL received from the Exchequer - - - - -	11,655,182	18	5			
	Legacy bequeathed by Anna Maria Reynolds - - - - -	39,743	1	4			
	Remittance by some person unknown, for the use of the Sinking Fund - - -	10	-	-			
	Sinking Fund Life Annuities expired, after being set apart for payment - - -	1,522	12	9			
	" " unclaimed for three years before 5 January 1816 - - -	1,495	-	6	42,770	14	7
	TOTAL, GREAT BRITAIN - - - - -				11,697,953	13	-
	IRELAND :						
	Sinking Fund in England :						
	£.1 per cent. on Capital of Loans raised since 1797 - - - - -	1,039,584	19	8			
	Dividends on Stock redeemed - - - - -	516,061	19	9	1,555,646	19	5
	Sinking Fund in Ireland :						
	Quarterly Issues from the Exchequer, per Irish Act, 37 Geo. 3, c. 27 - - -	62,445	5	7			
	Expired Annuities - - - - -	54,068	4	10			
	£.1 per cent. on Capital of Loans raised since 1797 - - - - -	285,458	6	6			
	Dividends on Stock redeemed - - - - -	401,971	16	11			
		289,545	3	10	691,517	-	9
	TOTAL, UNITED KINGDOM - - - - -				2,247,164	-	2
					13,945,117	13	2

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued. [Appendix, No. 6.]

N. B.—The Amounts for Ireland are stated in British Currency.

Year to 5 Jan. 1816	GREAT BRITAIN:	Stock.			Cash.		
		£.	s.	d.	£.	s.	d.
	Cash paid for Stock purchased -	20,280,098	-	-	3 l. per Cent.	11,902,051	2 8
	" set apart for Life Annuities at the Bank of England (net payment, 185,027 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i>)	-	-	-	-	190,076	- 10
							12,092,127 3 6
	IRELAND:						
	Cash paid in England for Stock purchased	2,316,690	-	-	3 l. "	1,359,968	17 5
	" in Ireland "	609,996	11	5	3 <i>l.</i> 10 <i>s.</i> "	471,970	18 8
		202,061	10	9	4 <i>l.</i> "	177,289	17 7
		9,297	19	-	5 <i>l.</i> "	8,155	13 7
							2,017,385 7 3
	TOTAL, UNITED KINGDOM - -	£.					14,109,512 10 9

SUMMARY.

	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Total Annual Interest of redeemed Stock.	Total redeemed Stock cancelled and Interest ceased.	Total redeemed Stock remaining and bearing Interest.	Accruing Interest.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN	166,590,888 9 4	267,612,253 - -	3 <i>l.</i> per Cent.	8,028,367 11 9	243,800,458 - -	23,811,795 - -	714,353 17 -
	6,586,934 8 9	7,793,400 - -	4 <i>l.</i> "	311,856 - -	7,796,400 - -	- -	- -
	126,998 7 6	142,000 - -	5 <i>l.</i> "	7,100 - -	142,000 - -	- -	- -
	173,304,821 5 7	275,550,653 - -	- -	8,347,323 11 9	251,738,858 - -	23,811,795 - -	714,353 17 -
IRELAND:							
In England	10,317,842 17 5	16,580,745 - -	3 <i>l.</i> "	497,422 7 -	- - -	16,580,745 - -	497,422 7 -
In Ireland	8,981,033 2 4	5,303,961 5 9	3 <i>l.</i> 10 <i>s.</i> "	185,038 12 10	- - -	5,303,961 5 9	185,638 12 10
	238,415 19 -	271,846 3 1	4 <i>l.</i> "	10,373 16 11	- - -	271,846 3 1	10,373 16 11
	1,528,899 19 7	1,709,605 14 5	5 <i>l.</i> "	85,489 5 8	- - -	1,709,605 14 5	85,489 5 8
	16,066,191 18 4	23,866,158 3 3	- -	779,415 2 5	- - -	23,866,158 3 3	779,415 2 5
UNITED KINGDOM	189,371,013 3 11	299,416,811 3 3	- -	9,126,738 14 2	251,738,858 - -	47,677,953 3 3	1,408,768 19 5

Year to 5 Jan. 1817

GREAT BRITAIN:	Stock.			Cash.		
	£.	s.	d.	£.	s.	d.
Cash paid for Stock purchased -	18,512,056	-	-	3 l. per Cent.	11,488,555	2 6
" set apart for Life Annuities at the Bank of England (net payment, 203,265 <i>l.</i> 17 <i>s.</i> 3 <i>d.</i>)	3,500	-	-	5 <i>l.</i> "	3,115	- -
	-	-	-	-	206,283	10 6
						11,697,953 13 -
IRELAND:						
Cash paid in England for Stock purchased	2,507,101	-	-	3 l. "	1,555,646	19 5
" in Ireland "	676,413	16	1	3 <i>l.</i> 10 <i>s.</i> "	535,687	11 6
	163,338	9	3	4 <i>l.</i> "	147,207	17 5
	9,600	1	6	5 <i>l.</i> "	8,621	11 10
						2,247,164 - 2
TOTAL, UNITED KINGDOM - -	£.					13,945,117 13 2

SUMMARY.

	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Total Annual Interest of redeemed Stock.	Total redeemed Stock cancelled and Interest ceased.	Total redeemed Stock remaining and bearing Interest.	Accruing Interest.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN	178,079,443 11 10	286,124,309 - -	3 <i>l.</i> per Cent.	8,583,729 5 4	243,800,458 - -	42,323,851 - -	1,269,715 10 7
	6,586,934 8 9	7,796,400 - -	4 <i>l.</i> "	311,856 - -	7,796,400 - -	- -	- -
	130,118 7 6	145,500 - -	5 <i>l.</i> "	7,275 - -	142,000 - -	3,500 - -	175 - -
	184,796,491 8 1	294,066,209 - -	- -	8,902,860 5 4	251,738,858 - -	42,327,351 - -	1,269,890 10 7
IRELAND:							
In England	11,873,489 16 10	19,087,846 - -	3 <i>l.</i> "	572,685 7 7	- - -	19,087,846 - -	572,685 7 7
In Ireland	4,516,720 13 10	5,980,375 1 10	3 <i>l.</i> 10 <i>s.</i> "	200,313 2 6	2,000,228 6 2	3,920,146 15 8	137,205 2 6
	385,023 10 5	435,184 12 4	4 <i>l.</i> "	17,407 7 8	271,846 3 1	168,338 9 3	6,533 10 11
	1,537,521 11 5	1,719,205 15 11	5 <i>l.</i> "	85,900 5 10	1,710,205 15 11	- -	- -
	18,313,355 18 6	27,222,611 10 1	- -	885,316 3 7	4,051,280 5 2	23,171,331 4 11	716,374 1 -
UNITED KINGDOM	203,109,847 6 7	321,288,820 10 1	- -	9,788,176 8 11	255,790,188 5 2	85,498,682 4 11	1,986,264 11 7

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

Year to 5 Jan. 1818 -		£. s. d.			£. s. d.		
	GREAT BRITAIN:						
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31 -	1,000,000	-	-			
	Additional " " 42 Geo. 3, c. 71 (in part) -	103,331	4	10*			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 -	21,481	6	1			
	" " unclaimed for three years before 5 January 1817 - - - - -	28,838	7	-			
	£. 1 per cent. on Capital created by Loans raised since 1793	10,089,795	10	10			
	" on outstanding Exchequer Bills - - - - -	312,500	-	-			
		11,635,887	3	3			
		£. s. d.					
	Dividends on Stock redeemed - - - 2,039,189 16 5						
	" " transferred for Life Annuities - - - 109,846 5 2						
	Long Annuities transferred for Life Annuities - - - - - 5,177 10 -						
		2,154,213	11	7			
	TOTAL received from the Exchequer -	13,790,100	14	10			
	Sinking Fund Life Annuities expired, after amount set apart for payment - - - - -						
	" " unclaimed for three years before 5 January 1817 - - - - -	3,833	12	7			
	IN GREAT BRITAIN -				13,793,934	7	5
	IRELAND:						
	Quarterly Issues, per 37 Geo. 3, c. 27 - - - - -	62,445	5	6			
	Expired Annuities - - - - -	66,616	6	6			
	£. 1 per cent on Capital created by Loans since 1797 -	260,480	8	8			
	" " on outstanding Treasury Bills - - - - -	46,026	18	6			
	Issue per 56 Geo. 3, c. 98 (to complete 150,000 <i>l.</i> , per 42 Geo. 3, c. 71) - - - - -	46,608	15	1			
		482,177	14	3			
	Dividends on Stock redeemed - - - - -	192,178	12	7			
	IN IRELAND - - - - -				674,356	6	10
	TOTAL, UNITED KINGDOM - - - - -	£.			14,468,290	14	3
Year to 5 Jan. 1819 -	GREAT BRITAIN:						
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 71 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 -	21,481	6	1			
	" " unclaimed for three years before 5 January 1818 - - - - -	30,747	12	-			
	£. 1 per cent. on Capital created by Loans passed since 1793	10,197,419	-	6			
	" on outstanding Exchequer Bills - - - - -	502,500	-	-			
		12,032,028	13	1			
		£. s. d.					
	Dividends on Stock redeemed - - - 2,542,740 5 1						
	" " transferred for Life Annuities - - - 136,257 7 8						
	Long Annuities transferred for Life Annuities - - - - - 6,479 - -						
		2,685,476	12	9			
	TOTAL received from the Exchequer -	14,717,505	5	10			
	Anonymous Donation for the use of the Sinking Fund - - - - -	£. s. d.					
	Sinking Fund Life Annuities expired, after being set apart for payment - - - 1,598 3 6						
	" " unclaimed for three years before 5 January 1818 - - - 944 3 6						
		2,547	7	-			
	IN GREAT BRITAIN -				14,720,052	12	10
	IRELAND:						
	Quarterly Issues, per 37 Geo. 3, c. 27 - - - - -	62,445	5	7			
	Expired Annuities - - - - -	66,616	6	6			
	£. 1 per cent on Capital created by Loans since 1797 -	262,030	8	7			
	" on outstanding Treasury Bills - - - - -	46,846	3	1			
		437,938	3	9			
	Dividends on Stock redeemed - - - - -	181,492	13	-			
	IN IRELAND - - - - -				619,430	16	9
	TOTAL, UNITED KINGDOM - - - - -	£.			15,339,483	9	7

* By 57 Geo. 3. c. 48, s. 17, the Sinking Fund Accounts were, in future, to terminate on 5 January in each year, instead of 1 February as theretofore; this sum, therefore, contains the issue for three quarters only, reducing the same from 153,391*l.* 4*s.* 10*d.* to 103,391*l.* 4*s.* 10*d.* (Fin. Acc. 1818, p. 295.)

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued. [Appendix, No. 6.]

Year to 5 Jan. 1818		Stock.		Cash.		£.	s.	d.
		£.	s.	d.	£.	s.	d.	
Year to 5 Jan. 1818	GREAT BRITAIN:							
	Cash paid for Stock purchased -	17,649,791	- -	3l. per Cent.	18,555,722	2	10	
	„ set apart for Life Annuities at the Bank of England (Net Payment, 234,378 l. 12 s.)	-	-	-	238,212	4	7	
	IRELAND:							
	Cash paid for Stock purchased -	766,313	14 -	3l. 10 s. „	669,356	6	9	
	„ set apart for payment of Savings Banks Debentures, per 57 Geo. 3, c. 105*	-	-	-	5,000	-	-	
TOTAL, UNITED KINGDOM - -						£.	14,468,290	14 2

* See repayment to Sinking Fund, with Interest, to 5 January 1828, page 265.

SUMMARY.									
Total Sums paid.		Total Stock redeemed.		Description of Stock.	Total Annual Interest of redeemed Stock.		Total redeemed Stock cancelled and Interest ceased.		Accruing Interest.
£.	s.	£.	s.		£.	s.	£.	s.	
GREAT BRITAIN		203,508,655	11 6	3l. per Cent.	9,685,858	7 7	243,800,458	- -	2,371,844
		6,586,934	8 9	4l. „	311,856	- -	7,796,400	- -	-
		285,447	17 9	5l. „	16,289	16 6	322,206	9 4	175 - -
		210,381,037	18 -	-	10,014,004	4 1	251,919,154	9 4	2,372,019
IRELAND - -		5,186,077	- 7	3l. 10 s. „	236,134	2 2	2,060,228	6 2	164,026
		385,623	16 6	4l. „	17,407	7 8	271,846	3 1	6,533
		1,382,187	1 2	5l. „	76,945	9 4	1,538,909	6 7	-
		6,953,887	18 3	-	330,486	19 2	3,870,983	15 10	170,559
UNITED KINGDOM		217,334,925	16 3	-	10,344,491	3 3	255,790,138	5 2	2,542,579

† Including 11,873,489 l. 16 s. 10 d. paid for 19,087,846 l. Irish 3 l. per Cents. funded in England, included in Irish Debt in the preceding year.
‡ Including 155,334 l. 10 s. 3 d. paid for 180,296 l. 9 s. 4 d. Irish 5 l. per Cents. payable in England, included in Irish Debt in the preceding year, and cancelled per 56 Geo. 3, c. 89, and 57 Geo. 3, c. 83.

Year to 5 Jan. 1819		Stock.		Cash.		£.	s.	d.
		£.	s.	d.	£.	s.	d.	
Year to 5 Jan. 1819	GREAT BRITAIN.							
	Cash paid for Stock purchased -	16,337,633	- -	3l. per Cent.	12,755,072	6	7	
	„ set apart for Life Annuities at the Bank of England (Net Payment, 299,214 s. 14 s. 3 d.)	1,908,400	- -	3l. 10 s. „	1,663,223	5	-	
		-	-	-	301,757	1	3	
TOTAL, UNITED KINGDOM - -						£.	15,389,483	9 7

SUMMARY.									
Total Sums paid.		Total Stock redeemed.		Description of Stock.	Total Annual Interest of redeemed Stock.		Total redeemed Stock cancelled and Interest ceased.		Accruing Interest.
£.	s.	£.	s.		£.	s.	£.	s.	
GREAT BRITAIN		216,263,727	18 1	3l. per Cent.	10,175,987	7 4	243,800,458	- -	2,861,073
		1,668,223	5 -	3l. 10 s. „	66,794	- -	-	-	66,794
		6,586,934	8 9	4l. „	311,856	- -	7,796,400	- -	-
		285,447	17 9	5l. „	16,289	16 6	322,206	9 4	175 - -
		224,804,333	9 7	-	10,570,927	3 10	251,919,154	9 4	2,923,942
IRELAND - -		5,805,507	17 3	3l. 10 s. „	260,074	6 6	2,060,228	6 2	197,966
		385,623	16 6	4l. „	17,407	7 8	271,846	3 1	6,533
		1,382,187	1 2	5l. „	76,945	9 4	1,538,909	6 7	-
		7,573,318	14 11	-	334,427	3 6	3,870,983	15 10	201,499
UNITED KINGDOM		232,377,652	4 6	-	10,925,354	7 4	255,790,138	5 2	3,133,442

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

Year to 5 Jan. 1820 -		£. s. d.			£. s. d.		
	GREAT BRITAIN :						
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 71 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 - - - - -	21,481	6	1			
	" " unclaimed for three years before 5 January 1819 - - - - -	31,005	12	-			
	£. 1 per cent. on Capital created by Loans raised since 1793 - - - - -	10,517,060	15	5			
	" on outstanding Exchequer Bills - - - - -	462,500	-	-			
		12,311,928	8	-			
		£. s. d.					
	Dividends on Stock redeemed - - - - -	3,145,799	6	2			
	" " transferred for Life Annuities - - - - -	152,003	16	8			
	Long Annuities - - - - -	7,224	10	-			
		3,305,027	12	10			
	TOTAL received from the Exchequer -	15,616,956	-	10			
		£. s. d.					
	Bequest of Admiral Peter Rainier - - - - -	187	9	9			
	Sinking Fund Life Annuities expired, after being set apart for payment - - - - -	3,544	-	3			
	" " unclaimed for three years before 5 January 1819 - - - - -	2,412	3	6			
		6,143	13	6			
	IN GREAT BRITAIN -				15,623,099	14	4
	IRELAND :						
	Quarterly Issues, per 37 Geo. 3, c. 27 - - - - -	62,445	5	7			
	Expired Annuities - - - - -	66,616	6	6			
	£. 1 per cent. on Capital created by Loans since 1797 - - - - -	306,911	17	3			
	" " on outstanding Treasury Bills - - - - -	44,711	10	9			
		480,685	-	1			
	Dividends on Stock redeemed - - - - -	201,806	4	8			
					682,491	4	9
	IN IRELAND - - -						
	TOTAL, UNITED KINGDOM - - £.				16,305,590	19	1
Year to 5 Jan. 1821 -	GREAT BRITAIN :						
	Quarterly Issues from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 71 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 - - - - -	21,481	6	1			
	" " unclaimed for three years before 5 January 1820 - - - - -	30,377	15	9			
	£. 1 per cent. on Capital created by Loans raised since 1793 - - - - -	11,013,706	8	3			
	" on outstanding Exchequer Bills - - - - -	415,000	-	-			
		12,760,446	4	7			
		£. s. d.					
	Dividends on Stock redeemed - - - - -	3,919,836	2	1			
	" " transferred for Life Annuities - - - - -	165,610	6	10			
	Long Annuities - - - - -	8,014	10	-			
		4,093,460	18	11			
	TOTAL received from the Exchequer -	16,853,907	3	6			
		£. s. d.					
	Sinking Fund Life Annuities expired after being set apart for payment - - - - -	4,849	-	3			
	" " unclaimed for three years before 5 January 1820 - - - - -	6,006	17	10			
		10,855	18	1			
	IN GREAT BRITAIN -				16,864,763	1	7
	IRELAND :						
	Quarterly Issues, per 37 Geo. 3, c. 27 - - - - -	62,445	5	7			
	Expired Annuities - - - - -	66,616	6	6			
	£. 1 per cent. on Capital of Loans raised since 1797 - - - - -	260,480	8	7			
	" " on outstanding Treasury Bills - - - - -	26,000	-	-			
		415,542	-	8			
	Dividends on Stock redeemed - - - - -	230,323	16	1			
					645,865	16	9
	IN IRELAND - - -						
	TOTAL, UNITED KINGDOM - - £.				17,510,628	18	4

per Act 26 Geo. 3, c 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued. [Appendix, No. 6.]

Year to 5 Jan. 1820	GREAT BRITAIN :	Stock.		Cash.		£.	s.	d.
		£.	s. d.	£.	s. d.			
	Cash paid for Stock purchased -	10,887,614 - -	3 l. per Cent.	7,801,612 12 1				
		1,842,400 - -	3 l. 10 s. „	1,484,064 10 -				
	„ paid into Exchequer in part of Sinking Fund Loan of 12,000,000 l., anno 1819, per Act 59 Geo. 3, c. 71, by which Capital Stock was created for - -	17,152,000 - -	3 l. „	6,000,000 - -				
	„ set apart for Life Annuities at the Bank of England (Net Payment, 331,466 l. 8 s 6 d.)	- -	-	15,285,677 2 1				
				337,422 12 3				
	IRELAND :							
	Cash paid for Stock purchased -	813,452 13 10	3 l. „	- -				15,623,099 1 4
								682,491 4
	TOTAL, UNITED KINGDOM - - - £.							16,305,590 19 1

SUMMARY.																					
Total Sums paid.			Total Stock redeemed.			Description of Stock.	Annual Interest of Total redeemed Stock.	Total redeemed Stock cancelled and Interest ceased.			Total redeemed Stock remaining and bearing Interest.		Accruing Interest.								
£.	s.	d.	£.	s.	d.			£.	s.	d.	£.	s.		d.							
GREAT BRITAIN	236,065,340	10	2*	367,189,193	-	-	3 l. per Cent.	10,911,675	15	9	243,800,458	-	-	123,388,735	-	-	3,701,662	1	-		
	3,152,287	15	-	3,750,800	-	-	3 l. 10 s. "	131,278	-	-	-	-	-	3,759,800	-	-	131,278	-	-		
	6,546,934	8	9	7,796,400	-	-	4 l. "	311,856	-	-	7,796,400	-	-	-	-	-	-	-	-		
	285,147	17	9	325,796	9	4	5 l. "	16,289	16	6	322,296	9	4	3,500	-	-	175	-	-		
	246,090,010	11	8	379,063,189	9	4	-	-	-	-	251,919,154	9	4	127,143,035	-	-	3,833,115	1	-		
IRELAND	6,487,999	2	-	8,214,147	12	11	3 l. 10 s. "	285,545	3	4	2,060,228	6	2	6,189,919	6	9	216,437	3	0		
	385,623	16	6	435,184	12	4	4 l. "	17,407	7	8	271,846	3	1	163,338	9	3	6,533	10	9		
	1,382,187	1	2	1,538,909	6	7	5 l. "	76,945	9	4	1,538,909	6	7	-	-	-	-	-	-		
	8,255,809	19	8	10,218,241	11	10	-	-	-	-	3,870,983	15	10	6,347,257	16	-	222,070	14	8		
UNITED KINGDOM	254,345,820	11	4	389,280,431	1	2	-	-	-	10,850,997	12	7	255,790,138	5	2	133,490,292	16	-	4,056,085	15	3

* Including 6,000,000 l. payable in 1820.

Year to 5 Jan. 1821	GREAT BRITAIN :	Stock.		Cash.		£.	s.	d.
		£.	s. d.	£.	s. d.			
	Cash paid for Stock purchased -	5,320,415 - -	3 l. per Cent.	3,649,808 9 4				
		583,700 - -	3 l. 10 s. „	451,216 10 -				
	„ paid into Exchequer to complete Sinking Fund Loan of 12,000,000 l., anno 1819, per 59 Geo. 3, c. 71, by which 17,152,000 l., 3 l. per cent. Capital Stock was created in 1819 - -	- -	-	6,000,000 - -				
	„ paid in part of Sinking Fund Loan of 12,000,000 l., per 1 Geo. 4, c. 22, anno 1820, by which 17,064,000 l., Capital Stock was created for -	17,064,000 - -	3 l. „	6,400,000 - -				
	Total for Capital Stock -	- -	-	16,501,024 19 4				
	Cash set apart for Life Annuities at the Bank of England (Net Payment 352,882 l. 4 s. 2 d.) -	- -	-	363,738 2 3				16,864,763 1 7
	IRELAND :							
	Cash paid for Stock purchased -	851,835 14 1	3 l. 10 s. „	- -				645,865 16 9
								17,510,628 18 4
	TOTAL, UNITED KINGDOM - - - £.							

SUMMARY.																				
Total Sums paid.			Total Stock redeemed.			Description of Stock.	Annual Interest of Total redeemed Stock.			Total redeemed Stock cancelled and Interest ceased.			Total redeemed Stock remaining and bearing Interest.			Accruing Interest.				
£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.		
GREAT BRITAIN	251,715,143	19	6	369,573,008	-	-	3 L. per Cent.	11,087,208	4	9	286,731,400	-	-	102,842,130	-	-	3,085,264	3	4	
	3,603,504	5	-	4,334,500	-	-	3 L. 10 s. "	151,707	10	-	-	-	-	4,334,500	-	-	151,707	10	-	
	6,580,934	8	9	7,796,400	-	-	4 L. "	311,856	-	-	7,796,400	-	-	-	-	-	-	-	-	
	285,447	17	9	325,790	9	4	5 L. "	16,289	16	6	322,296	9	4	3,500	-	-	175	-	-	
	262,191,035	11	-	402,080,304	9	4	-	-	-	-	294,850,105	9	4	107,180,139	-	-	3,237,146	13	4	
IRELAND	7,133,864	18	8	9,095,433	7	-	3 L. 10 s. "	318,341	18	4	2,060,228	6	2	7,035,255	-	10	246,233	18	6	
	385,023	16	6	435,194	12	4	4 L. "	17,407	7	8	271,846	3	1	163,338	9	3	6,533	10	9	
	1,382,187	1	2	1,538,000	6	7	5 L. "	76,945	9	4	1,538,909	6	7	-	-	-	-	-	-	
	8,901,675	16	4	11,069,577	5	11	-	-	-	-	3,870,983	15	10	7,108,593	10	1	252,767	9	8	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNITED KINGDOM	271,092,711	7	4	413,099,881	15	3	-	-	12,579,756	6	7	298,721,149	5	2	114,378,732	10	1	3,489,914	2	7

† Including 5,600,000 l. payable in 1821.

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

Year to 5 Jan. 1822 -	GREAT BRITAIN:	£. s. d.			£. s. d.		
	Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 31, and 42 Geo. 3, c. 71 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities expired prior to 5 July 1802 -	21,481	6	1			
	" " unclaimed for three years before 5 January 1821 - - -	30,885	2	-			
	£. 1 per cent. on Capital created by Loans since 1793 -	11,325,947	6	11			
	" on outstanding Exchequer Bills - - -	320,000	-	-			
		12,978,144	9	6			
		£. s. d.					
	Dividends on Stock redeemed - - - 3,372,885	6	7				
	" " transferred for Life Annuities - - - 182,386	10	10				
	Long Annuities " - " 8,668	10	-				
		3,563,940	7	5			
	TOTAL received from the Exchequer -	16,542,084	16	11			
	Sinking Fund Life Annuities expired, after being set apart for Payment - - - 7,038	5	6				
	" " unclaimed for three years before 5 January 1821 - - - 3,567	12	3				
		10,605	17	9			
	IN GREAT BRITAIN -				16,552,690	14	8
	IRELAND:	£. s. d.					
	Exchequer Issues, per 37 Geo. 3, c. 27 -	62,445	5	7			
	Expired Annuities - - - - -	66,616	6	6			
	£. 1 per cent. on Capital created by Loans since 1797 - - - 261,970	14	5				
	" on outstanding Treasury Bills - - - 16,250	-	-				
		407,282	6	6			
	Dividends on Stock redeemed - - - - -	259,983	14	5			
	IN IRELAND - - -				667,266	-	11
	TOTAL, UNITED KINGDOM - - £.				17,219,956	15	7

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued. [Appendix, No. 6.]

Year to 5 Jan. 1822	GREAT BRITAIN:	Stock.		Cash.		£. s. d.
		£. s. d.		£. s. d.		
	Cash paid for Stock purchased	4,995,024 --	3 l. per Cent.	3,734,718 14 8		
		501,400 --	3 l. 10s. "	426,116 7 6		
	" paid to Exchequer to complete Sinking Fund Loan of 12,000,000 <i>l.</i> anno 1820, per Geo. 4, c. 22, for which 17,064,000 <i>l.</i> , 3 l. per cent. Capital Stock was created in 1820	-	-	4,160,835 2 2		
	" paid in part of 12,500,000 <i>l.</i> Sinking Fund Loan, anno 1821 (part of 13,000,000 <i>l.</i> , per 1 & 2 Geo. 4, c. 70), for which Capital Stock was created for	16,296,875 --	3 l. "	6,400,000 --		
	" set apart for Life Annuities at the Bank of England (Net Payment, 381,249 <i>l.</i> 14 s. 9 d.)	-	-	16,160,835 2 2		
		-	-	391,855 12 6		16,552,690 14 8
	IRELAND:					
	Cash paid for Stock purchased	600,582 - 9	3 l. 10s. "	492,804 10 1		
	" paid to Exchequer in part of Loan of 500,000 <i>l.</i> (part of 13,000,000 <i>l.</i> Sinking Fund Loan, anno 1821, per 1 & 2 Geo. 4, c. 70), for which Capital Stock was created for	596,115 7 8	3 l. 10s. "	174,461 10 10		667,266 - 11
	TOTAL, UNITED KINGDOM	-	-	£.		17,219,956 15 7

SUMMARY.

	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest of Total redeemed Stock.	Total redeemed Stock cancelled and Interest ceased.	Total redeemed Stock remaining and bearing Interest.	Accruing Interest.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN	267,949,867 14 2*	410,865,307 --	3 l. per Cent.	12,325,965 4 2	313,460,636 --	97,404,971 --	2,922,146 2 7
	4,020,620 12 6	4,835,900 --	3 l. 10s. "	160,256 10 --	--	4,835,900 --	160,256 10 --
	6,586,934 8 9	7,796,400 --	4 l. "	311,856 --	7,796,400 --	--	--
	285,447 17 9	325,796 9 4	5 l. "	16,289 16 6	322,296 9 4	3,500 --	175 - 1
	278,851,870 13 2	423,823,603 9 4	--	12,823,867 10 8	321,579,332 9 4	102,244,271 --	3,091,577 12 8
IRELAND	8,126,669 8 10*	10,292,180 15 5	3 l. 10s. "	860,226 6 6	2,826,662 15 5	7,465,518 --	261,293 2 7
	385,623 16 6	485,184 12 4	4 l. "	17,407 7 8	271,846 3 1	163,328 9 3	6,533 10 9
	1,382,187 1 2	1,538,900 6 7	5 l. "	76,945 9 4	1,538,900 6 7	--	--
	9,894,480 6 6	12,266,274 14 4	--	454,579 3 6	4,637,418 5 1	7,628,856 9 3	267,826 13 4
UNITED KINGDOM	288,740,350 19 8	430,089,878 3 8	--	13,277,946 14 2	326,216,750 14 5	169,873,127 9 3	3,350,404 0 --

* Including 6,425,538 *l.* 9 s. 2 d. payable in Great Britain and in Ireland, anno 1822.

Note.—Redeemed Stock cancelled and Interest ceased:

Great Britain, per 1 Geo. 4, c. 23 -- £. 5,000,000

" 1 & 2 Geo. 4, c. 108 -- £. 2,716,146

" " " " " " £. 8,296,875

" " " " " " £. 10,716,146

" " " " " " £. 26,729,167

£. 3 per Cent. Reduced, on 5 April 1821.

" " " " " " on 10 Oct.

" " " " " " on 6 July

" " " " " " " "

Ireland -- per ditto -- £. 769,434 9 3

£. 27,495,601 9 3

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

Year to 5 Jan. 1823 -		£.	s.	d.	£.	s.	d.
	GREAT BRITAIN :						
	Quarterly Issues from the Exchequer, per Acts 26 Geo. 3, c. 81, and 42 Geo. 3, c. 71 - - - - -	1,200,000	-	-			
	Terminable Annuities expired - - - - -	79,880	14	6			
	Exchequer Life Annuities, expired prior to 5 July 1802 -	21,481	6	1			
	" " unclaimed for three years before 5 January 1822 - - - - -	30,710	9	6			
	£. 1 per cent. on Capital created by Loans since 1793 -	11,448,173	18	5			
	" on outstanding Exchequer Bills - - -	290,000	-	-			
		13,070,246	8	6			
		£.	s.	d.			
	Dividends on Stock redeemed - - - - -	2,172,512	18	1			
	" " transferred for Life Annuities - - - - -	203,321	12	7			
	Long Annuities transferred for Life Annuities - - - - -	10,248	10	-			
		2,386,083	-	8			
	TOTAL received from the Exchequer -	15,456,329	9	2			
	Donations, &c., towards liquidation of the Public Debt—	£.	s.	d.			
	Anonymous donation - - - - -	300	-	-			
	Gift of Richard Quartermain - - - - -	100	-	-			
	Bequest of Major Thomas Gamble, 14,300 <i>l.</i> Navy 5 <i>l.</i> per cents., valued at 102 <i>l.</i> 10 <i>s.</i> per cent. - - - - -	14,657	10	-			
		15,057	10	-			
	Sinking Fund Life Annuities expired, after being set apart for payment - - - - -	5,143	9	-			
	" " unclaimed for three " years before 5 January 1822 - - - - -	4,620	6	9			
		9,763	15	9			
	From East India Company,* 1 <i>l.</i> per cent. on Loan 1812, three months to 1 July 1822 - - - - -	27,705	-	-			
	" " Interest on Loan 1812, six months to 1 July 1822 - - - - -	15,288	1	9			
		42,993	1	9			
	IN GREAT BRITAIN -						
					15,524,143	16	8
	IRELAND :						
		£.	s.	d.			
	Quarterly Issues, per 37 Geo. 3, c. 27 - - - - -	62,445	5	7			
	Expired Annuities - - - - -	66,616	6	6			
	£. 1 per cent. on Capital created by Loan since 1797 - - - - -	266,441	11	8			
	£. 1 per cent. on outstanding Irish Treasury Bills - - - - -	11,250	-	-			
		406,753	3	9			
	Dividends on Stock redeemed - - - - -	249,877	19	10			
	IN IRELAND - - -						
					656,631	3	7
	TOTAL, UNITED KINGDOM - - £.				16,180,775	-	3

* In 1812, under the Act 52 Geo. 3, c. 135, 2,500,000 *l.* was raised by Loan, to be advanced to the East India Company, and 4,400,000 *l.*, 3 *l.* per Cent. Stock was created, the Interest and Sinking Fund of which was to be paid by the East India Company. On 1 June 1822, 2,034,461 *l.* Stock had been redeemed by the Annual Sinking Fund, leaving 2,365,539 *l.* Stock, the value of which, at the price of the day, was estimated at 1,857,322 *l.* This sum was agreed to be paid over by the East India Company for the public service, and the sum of 42,993 *l.* 1 *s.* 9 *d.* formed part of it. Under 3 Geo. 4, c. 93, the redeemed Stock, amounting to 2,034,655 *l.*, was cancelled, and the Dividends and Sinking Fund of the remaining Stock was charged on the Consolidated Fund.

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued.

[Appendix, No. 6.]

Year to 5 Jan. 1823

GREAT BRITAIN:

Cash paid for Stock purchased - 3,934,704 - - 3 l. per Cent.
 " " " " " 439,800 - - 3 l. 10 s. "
 " paid to Exchequer to complete Sinking Fund Loan of 12,500,000 l., anno 1821 (part of 13,000,000 l. Loan), per 1 & 2 Geo. 4, c. 70, for which 16,296,375 l., 3 l. per Cent. Capital Stock, was created in 1821 - - -
 " paid to Exchequer in part of 7,500,000 l., Loan 1822, per 3 Geo. 4, c. 73, for which Capital Stock was created for - - -
 " set apart for Life Annuities at the Bank of England (net payment 422,056 l. 11 s. 6 d.) - - -
 " paid in discharge of Exchequer Bills issued to pay off 5 l. per Cent. Dissentients, per 3 Geo. 4, c. 66 -
 Bequest of Major Thomas Gamble, for the use of the Sinking Fund - - -

TOTAL in GREAT BRITAIN

IRELAND:

Cash paid for Stock purchased - 362,323 13 10 3 l. 10 s. "
 " paid to Exchequer in full of Loan of 500,000 l. (part of 13,000,000 l. on Loan, anno 1821, per 1 & 2 Geo. 4, c. 70), for which 596,115 l. 7 s. 8 d., 3 l. 10 s. per Cent. Capital Stock, was created in 1821 - - -

TOTAL in IRELAND

Stock.

Cash.

£. s. d.

3 l. per Cent.

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TOTAL, UNITED KINGDOM - - £. 16,180,775 - 3

SUMMARY.

	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Annual Interest of Total redeemed Stock.	Total Stock cancelled and Interest ceased.	Total redeemed Stock remaining and bearing Interest.	Accruing Interest.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN	278,589,079 16 1	424,139,898 10 -	3 l. per Cent.	12,724,176 19 3	415,688,208 - -	8,451,699 10 -	253,550 14 3
	4,428,074 10 -	5,275,700 - -	3 l. 10 s. "	184,049 10 -	5,078,000 - -	197,700 - -	6,919 10 -
	6,586,934 8 9	7,796,400 - -	4 l. "	311,856 - -	7,796,400 - -	- - -	- - -
	640,105 7 9	680,096 9 4	5 l. "	34,004 16 5	66,229 9 4	17,800 - -	800 - -
	290,244,194 2 7	437,892,094 19 4	- -	13,254,687 5 8	429,221,904 9 4	8,667,100 10 -	261,960 4 3
IRELAND -	8,457,762 3 3	10,034,504 9 3	3 l. 10 s. "	372,907 13 1	2,826,662 15 5	7,827,841 13 10	273,974 9 5
	385,623 16 6	435,184 12 4	4 l. "	17,407 7 8	271,846 3 1	163,338 9 3	6,533 10 9
	1,382,187 1 2	1,538,609 6 7	5 l. "	76,945 9 4	1,538,909 6 7	- - -	- - -
	10,225,573 - 11	12,628,698 8 2	- -	467,260 10 1	4,637,418 5 1	7,901,180 3 1	286,508 - 2
UNITED KINGDOM	300,469,767 3 6	450,520,093 7 6	- -	13,721,917 15 9	438,862,322 14 5	16,658,370 13 1	541,808 3 5

* Including 2,400,000 l. payable in 1823.

† Exclusive of 2,034,345 l. purchased for East India Company and cancelled. See per contra.

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Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

Year to 5 Jan. 1824 -	GREAT BRITAIN :	£.	s.	d.	£.	s.	d.
	One Quarterly Issue from the Exchequer, per 26 Geo. 3, c. 31, and 42 Geo. 3, c. 71 - - - - -	300,000	-	-			
	£. 1 per cent. on Capital created by Loans since 1793 -	2,854,543	9	8			
	One Quarter's Sinking Fund of 1 l. per cent. on outstanding Exchequer Bills - - - - -	72,500	-	-			
	One Quarterly Issue of Exchequer Annuities expired 1792	13,720	3	7			
	Three Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19 - - - - -	3,630,000	-	-			
		£.	s.	d.			
	Dividends on Redeemed Stock - - - - -	154,352	13	-			
	Dividends on Stock transferred for Life Annuities - - - - -	73,485	7	-			
	Long Annuities transferred for Life Annuities - - - - -	453	10	-			
		228,291	10	-			
	TOTAL received from the Exchequer -	7,099,055	3	3			
		£.	s.	d.			
	Sinking Fund Life Annuities expired, after being set apart for payment -	13,347	17	3			
	" " " unclaimed for three years before 5 January 1823 - - - - -	9,601	12	3			
		22,949	9	6			
	IN GREAT BRITAIN - - -				7,122,004	12	9
	IRELAND :						
	One Quarterly Issue from the Exchequer, per Irish Act 37 Geo. 3, c. 27 - - - - -	15,611	6	5			
	£. 1 per cent. on Capital created by Loans since 1797 -	66,610	7	11			
	One quarter's Sinking Fund of 1 l. per cent. on outstanding Treasury Bills - - - - -	2,500	-	-			
	One Quarterly Issue of Expired Annuities - - -	16,654	1	7			
	Three Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19. - - - - -	120,000	-	-			
	Dividends on Redeemed Stock - - - - -	161,894	1	8			
	IN IRELAND - - -				383,269	17	7
	TOTAL, UNITED KINGDOM - - -	£.			7,505,274	10	4

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued. [Appendix, No. 6]

Year to 5 Jan. 1824	GREAT BRITAIN:	Stock, &c.			Cash.			£. s. d.
		£.	s.	d.	£.	s.	d.	
	Cash paid for Stock purchased	3,432,658	—	—	2,756,200	12	11	
	„ paid to Exchequer, in further part of 7,500,000 <i>l.</i> Loan, 1822, for which 9,339,687 <i>l.</i> 19 <i>s.</i> Capital Stock was created in 1822	283,700	—	—	263,178	2	6	
	„ for Exchequer Bills issued to pay off 5 <i>l.</i> per cent. Dissentients, per 3 Geo. 4, c. 66	—	—	—	2,250,000	—	—	
	„ set apart for Life Annuities at the Bank of England (net payment, 469,676 <i>l.</i> 7 <i>s.</i> 10 <i>d.</i>)	—	—	—	5,269,378	15	5	
		1,360,000	—	—	1,360,000	—	—	
		—	—	—	492,625	17	4	
								7,122,004 12 9
	IRELAND:							
	Cash paid for Stock purchased	257,693	—	—	233,269	17	7	
	„ paid to Exchequer to complete 7,500,000 <i>l.</i> Loan, 1822, in Great Britain, as above	—	—	—	150,000	—	—	
								383,269 17 7
	TOTAL, UNITED KINGDOM							7,505,274 10 4

SUMMARY.

	Total Sums paid.			Description of Stock.	Total Annual Interest of redeemed Stock.			Total redeemed Stock cancelled and Interest ceased.			Total redeemed Stock remaining and bearing Interest.			Accruing Interest.		
	£.	s.	d.		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
GREAT BRITAIN	281,345,280	9	—	3 <i>l.</i> per Cent.	12,827,176	13	10	424,878,290	10	—	2,694,266	—	—	80,827	19	7
	4,691,252	12	6	3 <i>l.</i> 10 <i>s.</i> „	194,579	—	—	5,346,100	—	—	213,300	—	—	7,465	10	—
	6,586,934	8	9	4 <i>l.</i> „	311,856	—	—	7,796,400	—	—	—	—	—	—	—	—
	2,000,105	7	9*	5 <i>l.</i> „	102,004	16	4	2,040,096	9	4*	—	—	—	—	—	—
	294,623,572	18	—	—	13,435,616	10	2	440,060,886	19	4	2,907,566	—	—	88,293	0	7
IRELAND	8,691,032	—	10	3 <i>l.</i> 10 <i>s.</i> „	381,926	18	2	10,782,523	17	4	129,673	11	11	4,538	11	6
	385,623	16	6	4 <i>l.</i> „	17,407	7	7	435,184	12	4	—	—	—	—	—	—
	1,382,187	1	2	5 <i>l.</i> „	76,945	9	4	1,538,909	6	7	—	—	—	—	—	—
	10,458,842	18	6	—	476,279	15	1	12,756,617	16	3	129,673	11	11	4,538	11	6
UNITED KINGDOM	305,082,415	16	6	—	13,911,896	5	3	452,817,504	15	7	3,037,239	11	11	92,832	1	1

* Including 1,360,000*l.* Dissented 3*l.* per Cent. Stock paid off with Exchequer Bills discharged by Sinking Fund, and cancelled per 3 Geo. 4, c. 66.
† Including 139,785*l.* on account of donations and bequests.

Note.—Redeemed Stock cancelled and Interest ceased on 5th April 1823, per 4 Geo. 4, c. 19.

	Description of Stock.	On Account of Sinking Fund.		On Account of Life Annuities.		
		£.	s. d.	£.	s. d.	
GREAT BRITAIN	3 <i>l.</i> per Cent. Stock	9,190,082	10 —	7,252,718	— —	And 18,784 <i>l.</i> Long Annuities cancelled on account of life annuities.
	3 <i>l.</i> 10 <i>s.</i> „	268,100	— —	—	— —	
	4 <i>l.</i> „	—	—	96,237	— —	
	5 <i>l.</i> „	1,377,800	— —	176,330	14 —	
		10,835,982	10 —	7,525,285	14 —	
IRELAND	3 <i>l.</i> 10 <i>s.</i> „	7,955,861	1 11	—	—	
	4 <i>l.</i> „	163,338	9 3	—	—	
		8,119,199	11 2	—	—	
UNITED KINGDOM	—	18,955,182	1 2	7,525,285	14 —	

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

Year to 5 Jan. 1825 -	GREAT BRITAIN:	£. s. d.			£. s. d.		
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19 - - - - -	4,840,000	-	-			
		£.	s.	d.			
	Dividends on Redeemed Stock - - 117,641 18 6						
	„ on Stock transferred for Life Annuities - - . - 22,366 14 3						
	Long Annuities on Stock transferred for Life Annuities - - - - - 4,083 7 -						
		144,091 19 9					
	TOTAL received from the Exchequer - - -	4,984,091	19	9			
		£.	s.	d.			
	Sinking Fund Life Annuities expired, after being set apart for payment 10,511 12 9						
	„ „ „ unclaimed for three years before 5 January 1824 - - - - - 5,752 6 1						
		16,263 18 10					
	Bequest of William Tooker of Chadlehanger - - -	100	-	-			
	TOTAL, GREAT BRITAIN - - -				5,000,455	18	7
	IRELAND:						
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19 - - - - -	160,000	-	-			
	Dividends on Redeemed Stock - - - - -	5,967	18	4			
	IN IRELAND - - - - -				165,967	18	4
	TOTAL, UNITED KINGDOM - - - £.	5,166,423	16	11			

- per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued.

[Appendix, No. 6.]

Year to 5 Jan. 1825	GREAT BRITAIN :	Stock, &c.		Cash.	£. s. d.
		£.	s. d.	£.	s. d.
	Cash paid for Stock purchased -	3,627,225 16,500	- -	3 l. per Cent. 3 l. 10 s. „	3,416,031 9 11 16,473 15 -
	„ paid for Exchequer Bills, issued to pay off 5 l. per Cent. Dissentients, per 3 Geo. 4, c. 66 -	1,036,800	- -	5 l. p' Ct. at par	1,036,800 - -
	„ paid to Exchequer, for Balance of Amount for 5 l. per Cent. Dissentients -	559	- 10	5 l. per Cent.	559 - 10
	„ set apart for Life Annuities at the Bank of England (net payment, 514,327 l. 14 s.)	-	-	-	530,591 12 10
					5,000,455 18 7
	IRELAND :				
	Cash paid for Stock purchased -	163,726	1 4	3 l. 10 s. p' Ct.	- - 165,967 18 4
	TOTAL, UNITED KINGDOM - - - £.				5,166,423 16 11

S U M M A R Y.											
Total Sums paid.		Total Stock redeemed.		Description of Stock.	Total Annual Interest of redeemed Stock.		Total redeemed Stock cancelled and Interest ceased.		Total redeemed Stock remaining and bearing Interest.		Accruing Interest.
£. s. d.		£. s. d.			£. s. d.		£. s. d.		£. s. d.		£. s. d.
GREAT BRITAIN											
284,761,311 18 11		431,199,781 10 -		3 l. per Cent.	12,935,903 6 10		424,878,290 10 -		6,321,491 - -		189,644 14 7
4,707,726 7 6		11,725,145 17 7*		3 l. 10 s. „	410,380 2 1		5,346,100 - -		6,379,045 17 7		223,266 12 1
6,586,934 8 9		7,796,400 - -		4 l. „	311,856 - -		7,796,400 - -		—		—
3,037,461 8 7		3,077,455 10 2†		5 l. „	153,872 15 6		3,077,455 10 2		—		—
299,093,437 3 9		453,798,782 17 9		- -	13,812,102 6 5		441,098,246 - 2		12,700,536 17 7		412,911 6 8
IRELAND -											
8,856,999 10 2		11,075,923 10 7‡		3 l. 10 s. „	387,657 6 6		10,782,523 17 4		293,399 13 3		10,268 10 9
385,623 16 6		435,184 12 4		4 l. „	17,407 7 7		435,184 12 4		—		—
1,382,137 1 2		1,538,909 6 7		5 l. „	76,945 9 4		1,538,909 6 7		—		—
10,624,810 16 10		13,050,017 9 6		- -	482,010 3 5		12,756,617 16 3		293,399 13 3		10,268 10 9
UNITED KINGDOM											
309,718,248 - 7		466,848,800 7 3		- -	14,294,112 9 10		453,854,863 16 5		12,993,936 10 10		423,180 6 5

* Including 3,782,306 l. 19 s. 4 d., part of 6,149,245 l. 17 s. 7 d. Non-assented 4 l. per Cents, vested in the Commissioners, per 5 Geo. 4, c. 45, s. 7, and dividends payable as on Stock purchased by the Commissioners. The non-assented holders of this Stock were paid off by Exchequer Bills, issued under 5 Geo. 4, c. 45, the Principal and Interest of the Bills being payable by the Commissioners out of their Funds.

† Including 144,613 l. on account of donations and bequests.

‡ Including 1,037,359 l. 10 s. Dissented 5 l. per Cent. Stock, paid off with Exchequer Bills, and discharged by Sinking Fund, which was cancelled per 3 Geo. 4, c. 66.

§ Including 366,938 l. 19 s. 3 d. to complete 6,149,245 l. 17 s. 7 d. as above.

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

Year to 5 Jan. 1822.	GREAT BRITAIN:	£.	s.	d.	£.	s.	d.
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19	4,840,000	-	-			
		£.	s.	d.			
	Dividends on Redeemed Stock - - -	423,140	14	-			
	" on Stock transferred for Life Annuities - - -	38,588	9	6			
	Long Annuities transferred for Life Annuities - - -	6,569	14	-			
		468,298	17	6			
	TOTAL received from the Exchequer - -	5,308,298	17	6			
		£.	s.	d.			
	Sinking Fund Life Annuities expired, after being set apart for payment	9,180	13	6			
	" " " unclaimed for three years before 5 Jan. 1825 - - -	2,329	14	-			
		11,510	7	6			
	Bequest of J. Philips, Esq., Bank Hall, near Stockport - -	900	-	-			
	IN GREAT BRITAIN - -				5,320,709	5	-
	IRELAND:						
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19	160,000	-	-			
	Dividends on Redeemed Stock - - -	18,176	10	2			
	IN IRELAND - -				178,176	10	2
	TOTAL, UNITED KINGDOM - - £.				5,498,885	15	2
Year to 5 Jan. 1827	GREAT BRITAIN:						
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19	4,860,000	-	-			
		£.	s.	d.			
	Dividends on Redeemed Stock - - -	495,969	10	2			
	" on Stock transferred for Life Annuities - - -	56,845	4	11			
	Long Annuities transferred for Life Annuities - - -	7,446	4	-			
		560,260	19	1			
	TOTAL received from the Exchequer - -	5,420,260	19	1			
		£.	s.	d.			
	Sinking Fund Life Annuities expired, after being set apart for payment	6,337	-	3			
	" " " unclaimed for three years before 5 Jan. 1826 - - -	3,561	3	9			
		9,898	4	-			
	IN GREAT BRITAIN - -				5,430,159	3	1
	IRELAND:						
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19	140,000	-	-			
	Dividends on Redeemed Stock - - -	30,970	17	1			
	IN IRELAND - -				170,970	17	1
	TOTAL, UNITED KINGDOM - - £.				5,601,130	-	2

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo. 3, c. 27, &c.—continued.

[Appendix, No. 6.]

Year to 5 Jan. 1826	GREAT BRITAIN :	Stock, &c.		Cash.		£.	s.	d.
		£.	s. d.	£.	s. d.			
	Cash paid for Stock purchased - {	2,368,510	- -	3 l. per Cent.	2,182,474	-	8	
		146,900	- -	3½ „	140,119	15	-	
	„ for Exchequer Bills issued to pay off 4 l. per Cent. Non-Assentients, per 5 Geo. 4, c. 45 -	2,390,000	- -	Principal at par.	2,272,593	15	8	
	„ set apart for Life Annuities at the Bank of England (Net payment, 551,158 l. 11s. 7d.)	95,446	10 3	Interest -	2,485,446	10	3	
		-	-	-	562,668	19	1	
	IRELAND :							
	Cash paid for Stock purchased -	181,394	14 11	3½ per Cent.	-	-	-	
								5,320,709 5 -
								178,176 10 2
								5,498,885 15 2

TOTAL, UNITED KINGDOM - - £.

SUMMARY.

	Total Sums paid.		Description of Stock.	Total Annual Interest of redeemed Stock.		Total redeemed Stock cancelled and Interest ceased.		Total redeemed Stock remaining and bearing Interest.		Accruing Interest.	
	£.	s. d.		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
GREAT BRITAIN	286,893,785	19 7	3 l. per Cent.	13,007,048	14 10	424,878,290	10 -	*8,690,001	- -	260,700	- 7
	7,333,292	12 9	3 l. 10 s. „	416,521	12 1	5,346,100	- -	6,525,945	17 7	228,408	2 1
	6,586,934	8 9	4 l. „	310,856	- -	7,796,400	- -	-	-	-	-
	3,037,464	8 7	5 l. „	153,872	15 6	3,077,455	10 2	-	-	-	-
	303,851,477	9 8	- -	13,887,299	2 5	441,098,246	- 2	15,215,946	17 7	489,108	2 8
IRELAND	9,035,176	9 4	3 l. 10 s. „	394,006	2 9	10,782,623	17 4	794	8 2	16,617	16 1
	385,623	16 6	4 l. „	17,407	7 8	435,184	12 4	-	-	-	-
	1,392,187	1 2	5 l. „	76,945	9 3	1,538,909	6 7	-	-	-	-
	10,802,987	7 -	- -	488,358	19 8	12,766,617	16 3	474,794	8 2	16,617	16 1
UNITED KINGDOM	14,654,464	16 8	-	14,375,658	2 1	453,854,863	16 5	15,690,741	5 9	505,725	18 9

* Including 150,350 l. on account of Donations and Bequests.

Year to 5 Jan. 1827	GREAT BRITAIN :	Stock, &c.		Cash.		£.	s.	d.
		£.	s. d.	£.	s. d.			
	Cash paid for Stock purchased - {	1,700,653	- -	3 l. per Cent.	1,350,905	10	8	
		219,303	- -	3 l. 10 s. „	190,520	16	1	
	„ for Exchequer Bills issued to pay off 4 l. per Cent. Non-Assentients, per 5 Geo. 4, c. 45 -	3,250,000	- -	Principal at par.	1,541,426	6	9	
	„ set apart for Life Annuities at the Bank of England (Net Payment, 566,269 l. 2 s.)	62,565	10 4	Interest -	3,312,565	10	4	
		-	-	-	576,167	6	-	
	IRELAND :							
	Cash paid for Stock purchased -	197,950	6 11	3 l. 10 s. p'Cent.	-	-	-	
								5,430,169 3 1
								170,970 17 1
								5,601,130 - 2

TOTAL, UNITED KINGDOM - - £.

SUMMARY.

	Total Sums paid.		Description of Stock.	Total Annual Interest of redeemed Stock.		Total redeemed Stock cancelled and Interest ceased.		Total redeemed Stock remaining and bearing Interest.		Accruing Interest.	
	£.	s. d.		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
GREAT BRITAIN	288,244,691	10 3	3 l. per Cent.	13,058,068	6 8	424,878,290	10 -	*10,390,654	- -	311,719	12 4
	10,836,378	19 2	3 l. 10 s. „	423,197	4 2	5,346,100	- -	6,745,248	17 7	236,083	14 2
	6,586,934	8 9	4 l. „	310,856	- -	7,796,400	- -	-	-	-	-
	3,037,464	8 7	5 l. „	153,872	15 6	3,077,455	10 2	-	-	-	-
	308,705,469	6 9	- -	13,945,994	6 4	441,098,246	- 2	17,135,902	17 7	547,803	6 6
IRELAND	9,206,147	6 5	3 l. 10 s. „	400,934	8 -	10,782,623	17 4	672,744	15 1	23,546	1 4
	385,623	16 6	4 l. „	17,407	7 8	435,184	12 4	-	-	-	-
	1,392,187	1 2	5 l. „	76,945	9 3	1,538,909	6 7	-	-	-	-
	10,973,938	4 1	- -	495,287	4 11	12,766,617	16 3	672,744	15	23,546	1 4
UNITED KINGDOM	319,679,427	10 10	-	14,441,281	11 3	453,854,863	16 5	17,808,647	12 8	571,349	7 10

* Including 156,111 l. on account of Donations and Bequests.

Appendix, No. 6.]

SINKING FUND, GREAT BRITAIN and IRELAND, - - - - -

Year to 5 Jan. 1828	GREAT BRITAIN :	£. s. d.		£. s. d.	
		£.	s. d.	£.	s. d.
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19	4,840,000	- -		
		£.	s. d.		
	Dividends on Redeemed Stock - - -	568,695	16 8		
	„ Stock transferred for Life Annuities - - -	89,319	13 10		
	Long Annuities transferred for Life Annuities - - -	8,210	4 -		
		666,225	14 6		
	TOTAL received from the Exchequer - -	5,506,225	14 6		
	Sinking Fund Life Annuities expired, after being set apart for payment	16,381	7 6		
	„ „ „ unclaimed for three years before 5 January 1827 - - -	3,707	15 -		
		20,089	2 6		
	Anonymous Donation from Paris of 38,500 francs towards payment of National Debt - - -	1,508	6 6		
	IN GREAT BRITAIN - -			5,527,823	3 6
	IRELAND :				
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19	160,000	- -		
	Dividends on Redeemed Stock - - -	38,480	19 4		
	IN IRELAND - -			198,480	19 4
	TOTAL, UNITED KINGDOM - - £.			5,726,304	2 10
Year to 5 Jan. 1829	GREAT BRITAIN :				
		£.	s. d.		
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19	3,664,409	13 11		
		£.	s. d.		
	Dividends on Redeemed Stock - - -	743,185	8 7		
	„ Stock transferred for Life Annuities - - -	97,113	19 3		
	Long Annuities transferred for Life Annuities - - -	9,011	4 -		
		849,310	11 10		
	TOTAL received from the Exchequer - -	4,513,720	5 9		
	Sinking Fund Life Annuities expired, after being set apart for payment	7,585	13 3		
	„ „ „ unclaimed for three years before 5 January 1828 - - -	7,626	7 -		
		15,212	- 3		
	From a “Female Patriot,” towards paying the National Debt	6	- -		
	IN GREAT BRITAIN - -			4,528,938	6
	IRELAND :				
	Four Quarterly Issues from the Exchequer, per 4 Geo. 4, c. 19	108,000	- -		
	Dividends on Redeemed Stock - - -	46,244	19 3		
	IN IRELAND - -			154,244	19 3
	TOTAL, UNITED KINGDOM - - £.			4,683,183	5 3

per Act 26 Geo. 3, c. 31, and Irish Act 37 Geo 3, c. 27, &c.—continued.

[Appendix, No. 6.]

Year to 5 Jan. 1828	GREAT BRITAIN:	Stock, &c.			Cash,			£.	s.	d.
		£.	s.	d.	£.	s.	d.			
	Cash paid for Stock purchased	5,163,696	-	-	3 <i>l.</i> per Cent.	4,370,765	6	8		
		173,797	-	-	3 <i>l.</i> 10 <i>s.</i> „	158,454	2	9		
	Cash paid for Exchequer Bills issued to pay off 4 <i>l.</i> per Cent.	383,800	-	-	Principal at Par.	4,529,219	9	5		
	Non-Assentients, per 5 Geo. 4, c. 45	2,759	-	4	Interest.	386,569	-	4		
	Cash set apart for Life Annuities at the Bank of England (Net Payment, 591,955 <i>l.</i> 11 <i>s.</i> 3 <i>d.</i>)	-	-	-	-	612,044	13	9		
	IRELAND:								5,527,823	3 6
	Cash paid for Stock purchased	218,287	5	3	3 <i>l.</i> 10 <i>s.</i> p'Cent.	198,126	6	5		
	Cash paid for pence and fractions on Conversion of Irish Stock to British Currency	14	7	10	3 <i>l.</i> „					
		135	4	10	3 <i>l.</i> 10 <i>s.</i> „	354	12	11		
		205	-	3	4 <i>l.</i> „					
									198,480	19 4
	TOTAL, UNITED KINGDOM					£.			5,726,304	2 10

SUMMARY.

	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Total Annual Interest of redeemed Stock.	Total redeemed Stock cancelled and Interest ceased.	Total redeemed Stock remaining and bearing Interest.	Accruing Interest.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN -	299,615,471 4 9	440,432,654 17 10	3 <i>l.</i> per Cent.	13,212,979 12 11	424,878,290 10 -	*15,554,364 7 10	466,630 18 7
	11,381,527 7 1	112,272,926 17 5	3 <i>l.</i> 10 <i>s.</i> „	429,552 8 7	5,346,100 - -	6,926,826 17 5	242,438 18 9
	6,587,139 9 -	7,796,605 - 3	4 <i>l.</i> „	311,864 4 -	7,796,400 - -	205 - 3	8 4 -
	3,037,464 8 7	3,077,455 10 2	5 <i>l.</i> „	153,872 15 6	3,077,455 10 2	- - -	- - -
	313,621,602 9 5	463,579,642 5 8	- -	14,108,269 1 -	441,098,246 - 2	22,481,396 5 6	709,078 1 4
IRELAND - -	9,404,273 12 10	11,673,555 17 8	3 <i>l.</i> 10 <i>s.</i> „	406,574 9 1	10,782,523 17 4	891,032 - 4	26,730 19 2
	335,63 16 6	435,184 12 4	4 <i>l.</i> „	17,407 7 7	435,184 12 4	- - -	- - -
	1,382,187 1 2	1,538,909 6 7	5 <i>l.</i> „	76,945 9 4	1,538,909 6 7	- - -	- - -
	11,173,084 10 6	13,647,649 16 7	- -	502,927 6 -	12,756,617 16 3	891,032 - 4	26,730 19 2
UNITED KINGDOM	324,793,686 19 11	477,227,292 2 3	- -	14,611,196 7 -	453,854,863 16 5	23,372,428 5 10	735,809 - 6

* Including 163,591*l.* on account of Donations and Bequests.† Including 7,645*l.* 15*s.* (after deducting fractions) transferred from Savings Bank Account, on account of advance of 5,000*l.* in the Year 1817, to pay Savings Bank Debentures, per 57 Geo. 3, c. 105, s. 13, with accumulations to 5 January 1827.

Year to 5 Jan. 1829

GREAT BRITAIN :		£.	s.	d.	£.	s.	d.	£.	s.	d.
Cash paid for Stock purchased - {	4,016,164	-	-	3 <i>l.</i> per Cent.	3,441,863	10	9			
	445,500	-	-	3 <i>l.</i> 10 <i>s.</i> „	421,460	-	-			
Cash paid for Exchequer Bills issued to pay off 4 <i>l.</i> per Cent.	22,450	-	-	Principal at Par. Interest - }	3,863,323	10	9			
Non-Assentients, per 5 Geo. 4, c. 45 - - - - -	147	2	4		22,597	2	4			
Cash set apart for Life Annuities at the Bank of England (Net Payment, 627,805 <i>l.</i> 12 <i>s.</i> 8 <i>d.</i>) -	-	-	-	-	643,017	12	11			
IRELAND :								4,528,938	6	-
Cash paid for Stock purchased -	165,399	5	3	3 <i>l.</i> 10 <i>s.</i> p' Cent.	-	-	-	154,244	19	3
TOTAL, UNITED KINGDOM - - - -					£.			4,683,183	5	3

SUMMARY.

	Total Sums paid.	Total Stock redeemed.	Description of Stock.	Total Annual Interest of redeemed Stock.	Total redeemed Stock cancelled and Interest ceased.	Total redeemed Stock remaining and bearing Interest.	Accruing Interest.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN -	296,057,334 15 6	444,448,818 17 10	3 <i>l.</i> per Cent.	13,333,464 11 4	424,878,290 10 -	*19,570,528 7 10	287,115 17 1
	11,025,344 9 5	12,718,426 17 5	3 <i>l.</i> 10 <i>s.</i> „	445,144 18 9	5,346,100 - -	7,372,326 17 5	258,031 8 9
	6,587,139 8 -	7,796,605 - 3	4 <i>l.</i> „	311,864 4 -	7,796,400 - -	205 - 3	8 4 -
	3,037,464 9 7	3,077,455 10 2	5 <i>l.</i> „	133,872 15 6	3,077,455 10 2	- - -	- - -
	317,507,523 2 6	468,041,306 5 8	- -	14,244,346 9 7	441,098,246 - 2	26,943,060 5 6	545,155 9 9
IRELAND - -	9,558,518 12 1	11,838,955 2 11	3 <i>l.</i> 10 <i>s.</i> „	414,363 8 7	10,782,523 17 4	1,056,431 5 7	37,475 1 10
	383,623 16 6	435,184 12 4	4 <i>l.</i> „	17,407 7 7	435,184 12 4	- - -	- - -
	1,382,187 1 2	1,538,909 6 7	5 <i>l.</i> „	76,945 9 4	1,538,909 6 7	- - -	- - -
	11,326,329 9 9	13,813,049 1 10	- -	508,716 5 6	12,756,617 16 3	1,056,431 5 7	37,475 1 10
UNITED KINGDOM	328,033,852 12 3	481,654,355 7 6	- -	14,753,062 15 1	453,854,863 16 5	27,993,491 11 1	582,630 11 7

* Including 169,431*l.* on account of Donations and Bequests.

Appendix, No. 6.]

SINKING FUND, UNITED KINGDOM, - - - - -

Year to 5 Jan. 1830	UNITED KINGDOM :										
	For Half Year to 5 July 1829.—OLD SINKING FUND.										
						£.	s.	d.	£.	s.	d.
	Two Quarterly Issues from the Exchequer, per 9 Geo. 4, c. 90 -					1,029,694	18	1			
						£.	s.	d.			
	Dividends on Redeemed Stock - - - - -					442,428	1	8			
	" " Stock transferred for Life Annuities					51,922	10	9			
	Long Annuities " "					4,567	17	-			
						498,918	9	5			
	TOTAL received from the Exchequer - - -					1,528,613	7	6			
	Sinking Fund Life Annuities expired, after being set apart for payment					4,137	13	9			
	" " " unclaimed for three years before 5 January 1829					7,894	1	3			
						12,031	15	-			
						£.	1,540,645	2	6		

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SINKING FUND, UNITED KINGDOM, - - - - -

		£.	s.	d.	£.	s.	d.
Year to 5 Jan. 1831	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - -	-	-	-	1,930,158	3	1
	Dividends on Stock arising from Donations and Bequests - - -	-	-	-	5,307	2	11
	Donation from A. H. C., towards reducing the National Debt - - -	-	-	-	300	-	-
				£.	1,935,765	6	-
Year to 5 Jan. 1832	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - -	-	-	-	2,668,365	15	1
	Dividends on Stock arising from Donations and Bequests - - -	-	-	-	5,492	4	4
	Donations, &c., towards reducing the National Debt:						
	Further Payment on account of the Bequest of Admiral Peter Rainier - - - - -	29	14	1			
	From Mrs. Ann Jane Horsley - - - - -	21	-	-			
					50	14	1
				£.	2,673,908	13	6
Year to 5 Jan. 1833	Dividends on Stock arising from Donations and Bequests - - -	-	-	-	5,695	10	3
	Donations towards reducing the National Debt:						
	From Hon. Marmaduke Langley - - - - -	1,000	-	-			
	First Subscription from the Ladies' Contribution - - - - -	180	6	-			
					1,130	6	-
				£.	6,825	16	3
Year to 5 Jan. 1834	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - -	-	-	-	1,017,806	12	-
	Dividends on Stock arising from Donations and Bequests - - -	-	-	-	5,977	4	3
	Donations towards reducing the National Debt:						
	Three further Donations from Hon. M. Langley, of 1,000 L. each - - - - -	3,000	-	-			
	Second Subscription from the Ladies' Contributions - - -	56	3	-			
					3,056	3	-
				£.	1,026,839	19	3
Year to 5 Jan. 1835	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - -	-	-	-	1,770,102	2	6
	Dividends on Stock arising from Donations and Bequests - - -	-	-	-	6,276	6	6
	Donations towards reducing the National Debt:						
	Bequest of Charles Wray, by the hands of Sir Charles Wilkins	438	12	6			
	Two Further Donations of 1,000 L. each from Hon. M. Langley	2,000	-	-			
	Third and Fourth Subscription from the Ladies' Contribution -	22	6	6			
					2,460	19	-
				£.	1,778,839	8	-
Year to 5 Jan. 1836	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - -	-	-	-	1,263,365	17	7
	Dividends on Stock arising from Donations and Bequests - - -	-	-	-	6,684	8	2
	Two Further Donations of 1,000 L. each from Hon. M. Langley, towards reducing the National Debt - - - - -	-	-	-	2,000	-	-
					1,272,050	5	9

- - - - - per Act, 10 Geo. 4, c. 27—continued.

§ [Appendix, No. 6.

		Stock, &c.					
		£.	s.	d.	£.	s.	d.
Year to 5 Jan. 1831	Cash paid for Stock purchased on account of the Sinking Fund - - -	1,434,630	-	-	3 l. per Cent. -	1,287,847	14 4
	" " Donations and Bequests	659,800	-	-	3½ l. „ -	630,539	- -
	TOTAL for Capital Stock - - -	6,024	-	-	3 l. „ -	5,607	2 11
	Cash paid for Exchequer Bills (4 l. per Cent. Non-Assentients), per 5 Geo. 4, c. 45	11,700	-	-	Principal (par)	11,771	8 9
		71	8	9	Interest -	-	-
					£.	1,935,765	6 -
Year to 5 Jan. 1832	Cash paid for Stock purchased on account of the Sinking Fund - - -	416,419	-	-	3 l. per Cent. -	324,986	9 7
	" " Donations and Bequests	708,738	-	-	3½ l. „ -	632,631	12 8
	TOTAL for Capital Stock - - -	6,761	-	-	3 l. „ -	5,542	18 5
	Cash paid for Exchequer Bills (4 l. per Cent. Non-Assentients), per 5 Geo. 4, c. 45	5,900	-	-	Principal (par)	5,932	- 4
	" for Exchequer Bills (New 4 l. per Cent. Dissentients), per 11 Geo. 4, c. 26	32	4	-	Interest -	-	-
	" for Exchequer Bills (Deficiency), per 57 Geo. 3, c. 48 - - - -	250,000	-	-	Principal (par)	254,312	10 -
		4,312	10	-	Interest -	-	-
		1,450,000	-	-	Principal (par)	1,450,503	2 6
		503	2	6	Interest -	-	-
					£.	2,673,908	13 6
Year to 5 Jan. 1833	Cash paid for Stock purchased on account of Donations and Bequests - - - -	8,223	17	1	3 l. per Cent. -	6,825	16 3
					£.	6,825	16 3
Year to 5 Jan. 1834	Cash paid for Stock purchased on account of the Sinking Fund - - -	818,997	-	-	3 l. per Cent. -	786,601	17 10
	" " Donations and Bequests	10,316	2	10	3 l. „ -	9,033	7 3
	TOTAL for Capital Stock - - -	-	-	-	-	795,635	5 1
	Cash paid for Exchequer Bills (4 l. per Cent. Non-Assentients), per 5 Geo. 4, c. 45	5,953	15	10	Principal (par)	6,064	1 8
	" Exchequer Bills (Deficiency), per 57 Geo. 3, c. 48 - - - -	110	5	10	Interest -	-	-
	Premium and Interest on 3,000 l. Consols trans- ferred, for Annuity of 90 l., for the term of 100 years, per 3 & 4 Will. 4, c. 24, viz. -	225,000	-	-	Principal (par)	225,028	2 6
		28	2	6	Interest -	-	-
		90	-	-	Premium -	112	10 -
		22	10	-	Interest -	-	-
					£.	1,026,839	19 3
Year to 5 Jan. 1835	Cash paid for Stock purchased on account of the Sinking Fund - - -	1,793,300	-	-	3 l. per Cent. -	1,769,101	12 10
	" " Donations and Bequests	9,704	10	10	3 l. „ -	8,737	5 6
	TOTAL for Capital Stock - - -	-	-	-	-	1,777,838	18 4
	Cash paid for Exchequer Bills (4 l. per Cent., Non-Assentients), per 5 Geo. 4, c. 45	995	2	10	Principal (par)	1,000	9 8
		5	6	10	Interest -	-	-
					£.	1,778,839	8 -
Year to 5 Jan. 1836	Cash paid for Stock purchased on account of the Sinking Fund - - -	42,800	-	-	3 l. per Cent. -	39,696	5 -
	" " Donations and Bequests	476,017	-	-	3½ l. „ -	473,246	7 11
	TOTAL for Capital Stock - - -	9,514	10	8	-	8,684	8 2
	Cash paid for Exchequer Bills (4 l. per Cent. Non-Assentients), per 5 Geo. 4, c. 45	250	2	-	Principal (par)	251	7 2
	" for Exchequer Bills (Deficiency), per 57 Geo. 3, c. 48 - - - -	1	5	2	Interest -	-	-
		750,000	-	-	Principal (par)	750,171	17 6
		171	17	6	Interest -	-	-
					£.	1,272,050	5 9

Appendix, No. 6.]

SINKING FUND, UNITED KINGDOM, - - - - -

		£.	s.	d.	£.	s.	d.
Year to 5 Jan. 1837	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	1,583,788	9	11
	Dividends on Stock on account of Donations and Bequests - -	-	-	-	6,939	4	7
	Donations towards reducing the National Debt:						
	From D. G. K. - - - - -	20	-	-			
	Ninth Donation from Hon. Marmaduke Langley - -	1,000	-	-	1,030	-	-
	Forfeited Savings Banks Deposits, per 9 Geo. 4, c. 92 - -	-	-	-	166	10	8
					£.	1,591,924	5 2
Year to 5 Jan. 1838	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	1,978,663	5	5
	Dividends on Stock on account of Donations and Bequests - -	-	-	-	7,221	14	10
	Donations towards reducing the National Debt:						
	Second Donation from D. G. K. - - - - -	20	-	-			
	Tenth Donation from the Hon. Marmaduke Langley - -	1,000	-	-	1,020	-	-
					£.	1,986,905	- 3
Year to 5 Jan. 1839	Dividends on Stock arising from Donations and Bequests - -	-	-	-	7,496	4	-
	Donations towards reducing the National Debt:						
	Eleventh Donation from Hon. Marmaduke Langley - -	1,000	-	-			
	Donation from Sir F. D. Watson - - - - -	233	16	-	1,233	16	-
					£.	8,730	- -
Year to 5 Jan. 1840	Dividends on Stock arising from Donations and Bequests - -	-	-	-	7,707	1	9
Year to 5 Jan. 1841	Dividends on Stock arising from Donations and Bequests - -	-	-	-	8,016	1	5
Year to 5 Jan. 1842	Dividends on Stock arising from Donations and Bequests - -	-	-	-	8,286	2	5
	Bequest of Hon. and Rev. T. M. Rous, towards reducing the National Debt - - - - -	50	-	-			
	Less, Legacy Duty - - - - -	5	-	-	45	-	-
					£.	8,331	2 5
Year to 5 Jan. 1843	Dividends on Stock arising from Donations and Bequests - -	-	-	-	8,566	13	10
Year to 5 Jan. 1844	Dividends on Stock arising from Donations and Bequests - -	-	-	-	8,740	17	9
	Donations towards reducing the National Debt:						
	From P. W. - - - - -	100	-	-			
	From F. S. - - - - -	200	-	-	300	-	-
					£.	9,040	17 9

per Act 10 Geo. 4, c. 27—continued.

[Appendix, No. 6.]

		Stock, &c.					
		£.	s.	d.	£.	s.	d.
Year to 5 Jan. 1837	Cash paid for Stock purchased on account of the Sinking Fund - - -	178,327	-	-	3 l. per Cent. -	163,925	5 2
		398,171	-	-	3½ l. „ -	395,445	1 9
	„ „ Donations and Bequests	8,731	17	7	3 l. „ -	7,969	4 7
	TOTAL for Capital Stock - - -	-	-	-	-	567,339	11 6
	Cash paid for Exchequer Bills, Supply - -	350,000	-	-	Principal -	724,565	18 8
	„ „ Public Works -	368,000	-	-	Ditto -		
	„ „ „ 6,565 18 8	6,565	18	8	Premium and Interest -		
	„ „ „ Deficiency, per 57 Geo. 3, c. 48	300,000	-	-	Principal (par) -	300,018	15 -
		18	15	-	Interest -		
					£.	1,591,924	5 2
Year to 5 Jan. 1838	Cash paid for Stock purchased on account of the Sinking Fund - - -	600	-	-	3 l. per Cent. -	556	10 -
		295,771	-	-	3½ l. „ -	293,758	12 5
	„ „ Donations and Bequests	9,029	16	2	3 l. „ -	8,241	14 10
	TOTAL for Capital Stock - - -	-	-	-	-	302,556	17 3
	Cash paid for Exchequer Bills, Supply - -	1,039,200	-	-	Principal (par) -	1,058,6	8 3 -
	„ „ „ 19,448 3 -	19,448	3	-	Interest -		
	„ „ „ Deficiency, per 57 Geo. 3, c. 48	550,000	-	-	Principal (par) -	550,000	- -
	„ per 6 & 7 Will. 4, c. 82, to West India Compensation Loan Account (3 & 4 Will. 4, c. 73) - - -	-	-	-	-	75,700	- -
					£.	1,986,905	- 3
Year to 5 Jan. 1839	Cash paid for Stock purchased on account of Donations and Bequests - - -	9,398	15	6	3 l. per Cent. -	8,730	- -
Year to 5 Jan. 1840	Cash paid for Stock purchased on account of Donations and Bequests - - -	8,336	-	3	3 l. per Cent. -	7,707	1 9
Year to 5 Jan. 1841	Cash paid for Stock purchased on account of Donations and Bequests - - -	8,779	2	8	3 l. per Cent. -	8,016	1 5
Year to 5 Jan. 1842	Cash paid for Stock purchased on account of Donations and Bequests - - -	9,313	14	1	3 l. per Cent. -	8,331	2 5
Year to 5 Jan. 1843	Cash paid for Stock purchased on account of Donations and Bequests - - -	9,452	12	9	3 l. per Cent. -	8,566	13 10
Year to 5 Jan. 1844	Cash paid for Stock purchased on account of Donations and Bequests - - -	9,550	16	4	3 l. per Cent. -	9,040	17 9

Appendix, No. 6.]

SINKING FUND, UNITED KINGDOM, - - - - -

		£.	s.	d.	£.	s.	d.
Year to 5 Jan. 1845 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	1,554,338	2	4
	Dividends on Stock arising from Donations and Bequests - -	-	-	-	9,023	1	2
	Forfeited Savings Bank Deposits, per 9 Geo. 4, c. 92 - -	-	-	-	287	7	3
					£.	1,563,648	10 9
Year to 5 Jan. 1846 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	4,134,484	-	11
	Dividends on Stock arising from Donations and Bequests - -	-	-	-	9,407	2	3
					£.	4,143,891	3 2
Year to 5 Jan. 1847 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	3,568,753	7	8
	Dividends on Stock arising from Donations and Bequests - -	-	-	-	9,700	7	1
	Forfeited Savings Banks Deposits, per 9 Geo. 4, c. 92 - -	-	-	-	267	6	6
					£.	3,578,721	1 3
Year to 5 Jan. 1848 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	1,848,289	11	2
	Dividends on Stock arising from Donations and Bequests, 4 Geo. 4, c. 19 - - - - -	-	-	-	10,015	13	10
					£.	1,858,305	5 0
Year to 5 Jan. 1849 -	Dividends on Stock, arising from Donations and Bequests - -	-	-	-	10,367	11	10
Year to 5 Jan. 1850 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	10,349	10	2
	Dividends on Stock arising from Donations and Bequests - -	-	-	-	10,724	11	9
	Bequest of N. Broughton, of Streatham, towards reducing the National Debt - - - - -	50	-	-			
	Less Legacy Duty - - - - -	5	-	-			
					45	-	-
					£.	21,119	1 11
Year to 5 Jan. 1851 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	2,321,708	-	8
	Dividends on Stock arising from Donations and Bequests - -	-	-	-	11,558	7	3
	Forfeited Savings Bank Deposit, per 9 Geo. 4, c. 92, s. 34 - -	-	-	-	72	8	2
	Donations towards reducing the National Debt:—						
	Anonymous - - - - -	285	-	-			
	C. P. Meyer, Esq., of Brighton - - - - -	40	-	-			
	Mrs. Meyer, his Wife - - - - -	40	-	-			
					365	-	-
					£.	2,333,703	16 1

per Act 10 Geo. 4, c. 27—continued.

[Appendix, No. 6.]

		Stock, &c.			£. s. d.		
		£.	s.	d.			
Year to 5 Jan. 1845	Cash paid for Stock purchased on account of the Sinking Fund - -	155,434	13	4	3 l. per Cent.	154,456	14 7
	" " Donations and Bequests	9,160	11	7	"	9,023	1 2
	TOTAL for Capital Stock - -	-	-	-	- - £.	163,479	15 9
	" for Exchequer Bills (Deficiency) per 57 Geo. 3, c. 48 - -	1,400,000	-	-	Principal (par)	1,400,168	15 -
		168	15	-	Interest	£.	1,563,648 10 9
Year to 5 Jan. 1846	Cash paid for Stock purchased on account of the Sinking Fund - -	1,358,371	14	-	3 l. per Cent.	1,334,484	- 11
	" " Donations and Bequests	9,429	11	2	"	9,407	2 3
	TOTAL for Capital Stock - -	-	-	-	- - £.	1,343,891	3 2
	" for Exchequer Bills (Deficiency) per 57 Geo. 3, c. 48 - -	2,800,000	-	-	Principal	2,800,000	- -
					£:	4,143,891	3 2
Year to 5 Jan. 1847	Cash paid for Stock purchased on account of the Sinking Fund - -	1,219,059	9	7	3 l. per Cent.	1,168,087	2 7
	" " Donations and Bequests	10,130	13	4	"	9,700	7 1
	TOTAL for Capital Stock - -	-	-	-	- - £.	1,177,787	9 8
	" for Exchequer Bills (Deficiency) per 57 Geo. 3, c. 48 - -	2,400,000	-	-	Principal	2,400,000	- -
	Repaid to Unclaimed Dividend Account, per 56 Geo. 3, c. 60, Advance for paying off certain 4 l. per Cent. Dissentients in Ireland, per Treasury Letter, 18 August 1843 -	-	-	-	- -	933	11 7
Year to 5 Jan. 1848					£.	3,578,721	1 3
	Cash paid for Stock purchased on account of the Sinking Fund - -	528,109	10	7	3 l. per Cent.	477,206	11 2
	" " Donations and Bequests	10,015	13	10	"	10,015	13 10
	TOTAL for Capital Stock - -	-	-	-	- - £.	487,222	5 -
	" for Exchequer Bills (Supply) -	149,000	-	-	Principal (par)		
Year to 5 Jan. 1849	" " " (Deficiency) per 57 Geo. 3, c. 48 -	2,083	-	-	Interest	1,371,083	- -
		1,220,000	-	-	Principal	£.	1,858,305 5
	Cash paid for Stock purchased on account of Donations and Bequests - -	12,089	1	2	3 l. per Cent.	10,367	11 10
Year to 5 Jan. 1850	Cash paid for Stock purchased on account of the Sinking Fund - -	11,382	3	-	3 l. per Cent.	10,349	10 2
	" " Donations and Bequests	11,853	7	5	"	10,769	11 9
					£.	21,119	1 11
Year to 5 Jan. 1851	Cash paid for Stock purchased on account of the Sinking Fund - -	2,409,534	13	3	3 l. per Cent.	2,321,780	8 10
	" " Donations and Bequests	12,270	10	6	"	11,923	7 3
					£.	2,333,703	16 1

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SINKING FUND, UNITED KINGDOM,

		£.	s.	d.
Year to 5 Jan. 1852 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	3,000,222	1	5
	Dividends on Stock, arising from Donations and Bequests - - - - -	11,867	7	8
	£.	3,012,099	9	1
Year to 5 Jan. 1853 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	2,406,961	13	11
	Dividends on Stock arising from Donations and Bequests - - - - -	12,438	9	8
	Forfeited Savings Banks Deposit, per 9 Geo. 4, c. 92, s. 34 - - - - -	102	4	9
	£.	2,419,502	7	11
Year to 5 Jan. 1854 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	2,587,816	17	-
	Dividends on Stock arising from Donations and Bequests - - - - -	12,773	1	11
	Forfeited Savings Bank Deposit, per 9 Geo. 4, c. 92, s. 34 - - - - -	16	6	5
	£.	2,600,606	5	4
Quarter to 5 April 1854	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	811,855	17	11
	Dividend on Stock arising from Donations and Bequests - - - - -	3,951	13	10
	£.	815,807	11	9
Year to 31 Mar. 1855 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	1,959,742	-	9
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - - - - -	19,143	5	10
	Anonymous Donation, towards reducing the National Debt - - - - -	2	-	-
	Forfeited Savings Banks Deposits, per 9 Geo. 4, c. 92, s. 34 - - - - -	76	19	-
	£.	1,985,871	-	9
Year to 31 Mar. 1856 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	-	-	-
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - - - - -	19,893	5	-
	£.	26,799	19	-
Year to 31 Mar. 1857 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	-	-	-
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	6,906	14	-
	Dividends on Stock arising from Donations and Bequests - - - - -	20,569	4	-
	Bequest of Lieutenant C. Wadeson, towards Reduction of National Debt - - - - -	9	5	-
	£.	27,485	4	-

per Act 10 Geo. 4, c. 27—continued.

[Appendix, No. 6.]

		Stock, &c.						
		£.	s.	d.		£.	s.	d.
ar to 5 Jan. 1852 -	Cash paid for Stock purchased on account of the Sinking Fund - - -	3,096,998	2	-	3 <i>l.</i> per Cent.	3,000,232	1	5
	" " Donations and Bequests	12,256	1	9	"	11,867	7	8
					£.	3,012,099	9	1
ar to 5 Jan. 1853 -	Cash paid for Stock purchased on account of the Sinking Fund - - -	1,887,781	2	2	3 <i>l.</i> per Cent.	1,867,063	18	8
	" " Donations and Bequests	12,438	9	3	"	12,438	9	3
	TOTAL for Capital Stock - - -	-	-	-	- - £.	1,879,502	7	11
	" for Exchequer Bills (Deficiency), per 57 Geo. 3, c. 48 - - -	540,000	-	-	Principal (par)	540,000	-	-
					£.	2,419,502	7	11
ar to 5 Jan. 1854 -	Cash paid for Stock purchased on account of the Sinking Fund - - -	1,033,876	15	3	3 <i>l.</i> per Cent.	1,030,617	2	7
	" " Donations and Bequests	13,066	18	9	"	12,773	1	11
	TOTAL for Capital Stock - - -	-	-	-	- - £.	1,043,390	4	6
	" for Exchequer Bills (Supply) - - -	57,216	-	10	- - -	57,216	-	10
	" " (Deficiency) per 57 Geo. 3, c. 48	1,500,000	-	-	Principal (par)	1,500,000	-	-
					£.	2,600,606	5	4
arterto 5 April 1854	Cash paid for Stock purchased on account of Donations and Bequests	4,254	17	1	3 <i>l.</i> per Cent.	3,951	13	10
	" for Exchequer Bills (Deficiency), per 57 Geo. 3 c. 48 - - -	811,855	17	11	Principal (par)	811,855	17	11
					£.	815,807	11	9
ar to 31 Mar. 1855	Cash paid for Stock purchased on account of the Sinking Fund - - -	7,364	6	4	3 <i>l.</i> per Cent.	6,983	14	1
	" " Donations and Bequests	20,373	18	11	"	19,145	5	10
	TOTAL for Capital Stock - - -	-	-	-	- - £.	26,128	19	11
	" for Exchequer Bills (Deficiency), per 57 Geo. 3 c. 48 - - -	1,959,742	-	2	Principal (par)	1,959,742	-	2
					£.	1,985,871	-	1
ar to 31 Mar. 1856	Cash paid for Stock purchased on account of the Sinking Fund - - -	7,579	8	1	3 <i>l.</i> per Cent.	6,906	14	7
	" " Donations and Bequests	22,450	15	9	"	19,893	5	-
					£.	26,799	19	7
ar to 31 Mar. 1857	Cash paid for Stock purchased on account of the Sinking Fund - - -	8,606	10	5	2½ <i>l.</i> per Cent.	6,906	14	7
	" " Donations and Bequests	21,887	9	11	3 <i>l.</i> "	20,578	9	5
					£.	27,485	4	-

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SINKING FUND, UNITED KINGDOM, - - - - -

		£.	s.	d.	£.	s.	d.
Year to 31 Mar. 1858 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	-	-	-	198,861	17	5
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	„ per 19 Vict. c. 21, s. 20 - - - - -	-	-	-	250,000	-	-
	Dividends on Stock arising from Donations and Bequests - - - - -	-	-	-	21,187	1	9
	Donations, &c., towards reducing the National Debt:						
	Anonymous Donation, "Mare, per Terram" - - - - -	40	-	-			
	Bequest of Anna Maria Reynolds - - - - -	2,000	-	-	2,040	-	-
				£.	478,995	13	9
Year to 31 Mar. 1859 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	-	-	-	9,024	7	1
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - - - - -	-	-	-	21,944	10	1
				£.	37,875	11	9
Year to 31 Mar. 1860 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	-	-	-	485,264	14	8
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - - - - -	-	-	-	22,636	6	10
				£.	514,807	16	1
Year to 31 Mar. 1861 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	-	-	-	624,887	-	10
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - - - - -	-	-	-	23,363	17	4
	Bequests towards reducing the National Debt:						
	From General Austin - - - - -	250	-	-			
	„ Alexander Petrie - - - - -	64	16	1	314	16	1
				£.	655,472	8	10
Year to 31 Mar. 1862 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	-	-	-	-	-	-
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - - - - -	-	-	-	24,179	10	9
	Bequests towards reducing the National Debt:						
	From Thomas Cotterill - - - - -	2,300	-	-			
	„ A. P. O. - - - - -	200	-	-	2,500	-	-
				£.	33,586	5	4
Year to 31 Mar. 1863 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - - - - -	-	-	-	-	-	-
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - - - - -	-	-	-	25,021	17	8
	Forfeited Savings Bank Deposit - - - - -	-	-	-	101	1	6
	Bequest of Sir J. H. Schoedde, K.C.B., towards reducing the National Debt - - - - -	-	-	-	900	-	-
				£.	32,929	13	9

- - - - - per Act 10 Geo. 4, c. 27—continued.

[Appendix, No. 6.]

		Stock, &c.						
		£.	s.	d.		£.	s.	d.
Year to 31 Mar. 1858	Cash paid for Stock purchased on account of the Sinking Fund - - -	260,938	4	11	3 <i>l.</i> per Cent.	252,939	11	7
	" " Donations and Bequests	8,969	15	7	2½ <i>l.</i> "	6,906	14	7
		25,277	15	5	3 <i>l.</i> "	23,227	1	9
	TOTAL for Capital Stock - - -	-	-	-	- - £.	283,073	7	11
	" for Exchequer Bills (Supply) -	73,800	-	-	Principal, (6 <i>s.</i> 6 <i>d.</i> dis.) } Interest - }	74,922	5	10
		1,361	5	10				
	" " " (Deficiency), per 57 Geo. 3, c. 48	121,000	-	-	Principal (par)	121,000	-	-
				£.	478,995	13	9	
Year to 31 Mar. 1859	Cash paid for Stock purchased on account of the Sinking Fund - - -	9,449	11	9	3 <i>l.</i> per Cent.	9,024	7	1
	" " Donations and Bequests	8,687	14	3	2½ <i>l.</i> "	6,906	14	7
		22,809	6	8	3 <i>l.</i> "	21,944	10	1
					£.	37,875	11	9
Year to 31 Mar. 1860	Cash paid for Stock purchased on account of the Sinking Fund - - -	5,595	9	3	3 <i>l.</i> per Cent.	5,264	14	8
	" " Donations and Bequests	8,687	14	3	2½ <i>l.</i> "	6,906	14	7
		23,831	3	3	3 <i>l.</i> "	22,636	6	10
	TOTAL for Capital Stock - - -	-	-	-	- - £.	34,807	16	1
	" for Exchequer Bills (Deficiency), per 57 Geo. 3, c. 48 - - -	480,000	-	-	Principal (par)	480,000	-	-
					£.	514,807	16	1
Year to 31 Mar. 1861	Cash paid for Stock purchased on account of the Sinking Fund - - -	948	8	7	3 <i>l.</i> per Cent.	887	-	10
	" " Donations and Bequests	8,883	5	1	2½ <i>l.</i> "	6,906	14	7
		25,611	12	7	3 <i>l.</i> "	23,678	13	5
	TOTAL for Capital Stock - - -	-	-	-	- - £.	31,472	8	10
	" for Exchequer Bills (Deficiency), per 57 Geo. 3, c. 48 - - -	624,000	-	-	Principal (par)	624,000	-	-
					£.	655,472	8	10
Year to 31 Mar. 1862	Cash paid for Stock purchased on account of the Sinking Fund - - -	9,202	6	2	2½ <i>l.</i> per Cent.	6,906	14	7
	" " Donations and Bequests	29,321	19	1	3 <i>l.</i> "	26,679	10	9
					£.	33,586	5	4
Year to 31 Mar. 1863	Cash paid for Stock purchased on account of the Sinking Fund - - -	110	-	4	3 <i>l.</i> per Cent.	101	1	6
	" " Donations and Bequests	9,028	8	2	2½ <i>l.</i> "	6,906	14	7
		27,968	17	11	3 <i>l.</i> "	25,921	17	8
					£.	32,929	13	9

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SINKING FUND, UNITED KINGDOM, - - - - -

		£.	s.	d.	£.	s.	d.
Year to 31 Mar. 1864 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	862,996	5	11
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - -	-	-	-	25,869	15	5
	Forfeited Savings Bank Deposit - - - - -	-	-	-	101	13	11
				£.	895,874	9	10
Year to 31 Mar. 1865 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	2,503,190	17	5
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - -	-	-	-	26,730	15	8
	Bequests towards reducing the National Debt:						
	From Charles Jacomb - - - - -	300	-	-			
	,, J. R. Simon - - - - -	50	-	-	350	-	-
				£.	2,537,178	7	8
Year to 31 Mar. 1866 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	2,622,654	8	6
	Annual Issue, per 16 Vict. c. 23, s. 32 - - - - -	-	-	-	6,906	14	7
	Dividends on Stock arising from Donations and Bequests - -	-	-	-	27,650	9	11
				£.	2,657,211	13	-
Year to 31 Mar. 1867 -	Quarterly Issues from the Exchequer, per 10 Geo. 4, c. 27 - -	-	-	-	1,559,627	8	5
	Annual Issue, per 16 Vict. c. 23 - - - - -	-	-	-	6,906	14	7
	Donation of W. P. Booth, towards reducing the National Debt -	-	-	-	-	6	6
				£.	1,566,534	9	6
Year to 31 Mar. 1868 -	Quarterly Issues from the Exchequer, per 29 & 30 Vict. c. 39 -	-	-	-	1,790,404	9	4
	Annual Issue, per 16 Vict. c. 23 - - - - -	-	-	-	6,906	14	7
				£.	1,797,311	3	11
Year to 31 Mar. 1869 -	Quarterly Issues from the Exchequer, per 29 & 30 Vict. c. 39 -	-	-	-	-	-	-
	Annual Issue, per 16 Vict. c. 23 - - - - -	-	-	-	6,906	14	7
	Donation from J. Wilkinson, towards reducing the National Debt -	-	-	-	-	10	-
				£.	6,907	4	7

per Acts 10 Geo. 4, c. 27, and 29 & 30 Vict. c. 39—continued.

[Appendix, No. 6.]

		Stock, &c.					
		£.	s.	d.			
Year to 31 Mar. 1864	Cash paid for Stock purchased on account of the Sinking Fund - - -	8,862	6	7	3 l. per Cent.	8,198	14 2
	" " Donations and Bequests	28,891	8	4	3 l. "	25,869	15 5
	TOTAL for Capital Stock - - -	-	-	-	£.	34,068	9 7
	" for Exchequer Bills (Supply) -	362,000	-	-	Principal -	365,519	19 11
		3,519	19	11	Premium and Interest -		
	" " " (Deficiency) per 57 Geo. 3, c. 48	496,286	-	4	Principal (par)	496,286	- 4
						£.	895,874 9 10
Year to 31 Mar. 1865	Cash paid for Stock purchased on account of the Sinking Fund - - -	930,498	10	9	3 l. per Cent.	823,218	5 7
	" " Donations and Bequests	9,461	5	8	2½ l. "	6,906	14 7
		30,375	15	5	3 l. "	27,080	15 8
	TOTAL for Capital Stock - - -	-	-	-	£.	857,205	15 10
	" for Exchequer Bills (Supply) -	472,800	-	-	Principal -	479,332	13 3
		5,891	8	3	Premium, 2s. 9d. per Cent., and Interest -		
	" " " (Deficiency) per 57 Geo. 3, c. 48	1,200,639	18	7	Principal (par)	1,200,639	18 7
						£.	2,537,178 7 8
Year to 31 Mar. 1866	Cash paid for Stock purchased on account of the Sinking Fund - - -	1,394,743	7	3	3 l. per Cent.	1,227,165	17 -
	" " Donations and Bequests	31,330	6	6	3 l. "	27,650	9 11
	TOTAL for Capital Stock - - -	-	-	-	£.	1,254,816	6 11
	" for Exchequer Bills (Supply) -	876,600	-	-	Principal (par)	883,680	15 1
		7,080	15	1	Interest -		
	" " " (Deficiency) per 57 Geo. 3, c. 48	518,714	11	-	Principal (par)	518,714	11 -
						£	2,657,211 13 -
Year to 31 Mar. 1867	Cash paid for Stock purchased on account of the Sinking Fund - - -	655,612	3	6	3 l. per Cent.	579,590	7 5
	" " Donations and Bequests	-	7	4	3 l. "	-	6 6
	TOTAL for Capital Stock - - -	-	-	-	£.	579,590	13 11
	" Exchequer Bills (Supply) - -	176,900	-	-	Principal (par)	178,043	15 7
		1,143	15	7	Interest -		
	" " " Deficiency Bills -	808,900	-	-	Principal (par)	808,900	- -
						£.	1,566,534 9 6
Year to 31 Mar. 1868	Cash paid for Stock purchased on account of the Sinking Fund - - -	115,469	15	7	2½ l. per Cent.	88,581	14 7
	" " Donations and Bequests	865,316	16	1	3 l. "	807,091	- -
	TOTAL for Capital Stock - - -	-	-	-	£.	895,672	14 7
	Cash repaid to Bank of England, Advances for Quarterly Deficiency of Consolidated Fund, per 29 & 30 Vict. c. 39, s. 16 -	-	-	-	-	901,638	9 4
		-	-	-	-	£.	1,797,311 3 11
		-	-	-	-	-	-
Year to 31 Mar. 1869	Cash paid for Stock purchased on account of the Sinking Fund - - -	7,308	14	3	3 l. per Cent.	6,906	14 7
	" " Donations and Bequests	-	10	8	3 l. "	-	10 -
		-	-	-	£.	6,907	4 7

Appendix, No. 6—continued.

II.—GENERAL ABSTRACT of the preceding SINKING FUND ACCOUNTS for each Financial Year from 1688, together with the Net Excess of Money applied to the Reduction of Debt, or of Money

GREAT BRITAIN.—From 1688 to 1717, previous

PERIOD.	Surplus Income over Expenditure during the Year.	Excess of Money applied to Reduction of Debt over Money Raised by Creation of Debt.	Excess of Money Raised by Creation of Debt over Money applied to Reduction of Debt.	Excess of Expenditure over Income during the Year.
	£.	£.	£.	£.
From 5 November 1688 to 29 September - - - 1691	—	—	2,988,260	2,929,730
Year to 29 September - 1692	—	—	251,351	143,521
" 1693	—	—	1,803,693	1,793,299
" 1694	—	—	1,568,625	1,598,153
" 1695	—	—	2,454,809	2,086,266
" 1696	—	—	3,405,718	3,174,422
" 1697	—	—	4,100,935	4,616,737
" 1698	450,888	471,779	—	—
" 1699	473,053	316,754	—	—
" 1700	1,142,570	1,245,035	—	—
" 1701	327,063	196,274	—	—
" 1702	—	—	214,683	140,928
" 1703	248,247	246,917	—	—
Carried forward - - £.	2,641,821	2,476,759	16,788,074	16,483,056

GREAT BRITAIN.—From 1717 to 1788, during the operation

PERIOD.	RECEIPTS CARRIED TO SINKING FUND.					Surplus Income over Expenditure during the Year.	Excess of Money applied to Reduction of Debt over Money raised by Creation of Debt.
	Balances of Sinking Fund at the beginning of each Period.	Amount of Surplus of Aggregate and General Funds, &c., and other Monies arising from Revenue carried to Sinking Fund.	Donations and Bequests, including Conscience Money.	Money raised by Loans or Exchequer Bills carried to Sinking Fund.	Total Receipt, including Balances.		
	£.	£.	£.	£.	£.	£.	£.
Year to Michaelmas 1718	—	569,505	—	—	569,505	—	—
" 1719	569,505	254,670	—	500,000	1,324,175	—	4,381
" 1720	49,009	581,794	—	—	630,803	320,931	—
" 1721	196,935	171,837	—	—	368,772	80,937	—
" 1722	162,563	400,123	—	531,130	1,093,821	—	431,748
" 1723	92,896	478,743	—	2,101,652	2,673,291	321,409	1,326,098
" 1724	280,137	507,515	—	62,635	850,287	334,183	143,599
" 1725	293,957	696,809	—	234,375	1,225,141	444,842	605,693
" 1726	409,357	376,035	—	1,426	786,818	—	75,068
" 1727	147,944	960,330	120	176,192	1,284,586	242,975	94,334
" 1728	376,693	1,415,057	—	132,351	1,924,101	237,449	310,053
" 1729	594,367	1,065,715	59	63,903	1,724,044	583,743	580,593
" 1730	515,653	1,083,874	—	63,345	1,662,872	690,982	818,282
" 1731	426,152	1,056,452	528	—	1,483,132	733,307	—
" 1732	1,207,530	1,090,609	—	39,353	2,337,492	829,332	1,735,732
" 1733	337,344	1,076,245	—	—	1,413,589	927,182	362,623
" 1734	913,589	1,045,711	—	133,138	2,092,438	—	—
" 1735	405,903	981,073	—	—	1,386,981	—	—
" 1736	430,893	1,115,614	—	37,558	1,584,065	—	—
" 1737	978,145	1,328,906	—	—	2,307,051	948,032	1,165,628
" 1738	675,912	1,078,249	—	600,808	2,354,969	991,108	1,120,446
" 1739	472,097	1,195,295	—	90,791	1,753,183	610,065	692,136
" 1740	524,986	1,199,631	—	—	1,724,617	—	—
Carried forward - £.	10,061,567	19,729,802	707	4,768,657	34,560,733	8,296,477	9,466,414

Appendix, No. 6—continued.

1716 to 1869; showing also the Amounts of Surplus Income or Excess of Expenditure in each Year Raised by Creation of Debt, as stated in the preceding Income and Expenditure Accounts.

to the first establishment of the Sinking Fund.

PERIOD.	Surplus Income over Expenditure during the Year.	Excess of Money applied to Reduction of Debt over Money Raised by Creation of Debt.	Excess of Money Raised by Creation of Debt over Money applied to Reduction of Debt.	Excess of Expenditure over Income during the Year.
	£.	£.	£.	£.
Brought forward - -	2,641,281	2,476,759	16,788,074	16,483,056
Year to 29 September - 1704	—	—	410,103	132,910
" 1705	—	—	508,490	580,922
" 1706	—	—	1,736,925	1,408,177
" 1707	—	—	2,966,037	3,276,253
" 1708	—	—	2,499,489	2,534,153
" 1709	—	—	3,845,154	3,954,015
" 1710	—	—	4,469,915	4,523,758
" 1711	—	—	10,235,187	9,966,025
" 1712	—	—	2,582,442	2,116,276
" 1713	—	—	183,575	582,000
" 1714	—	—	997,824	824,181
" 1715	—	—	804,790	680,931
" 1716	—	—	1,487,452	1,403,984
" 1717	629,189	382,522	—	—
TOTAL 1688 to 1717 - - £.	3,271,010	2,859,281	49,515,457	48,556,641

of the original Sinking Fund, per 3 Geo. 1, c. 7.

Excess of Money raised by Creation of Debt over Money applied to Reduction of Debt.	Excess of Expenditure over Income during the Year.	APPLICATION OF SINKING FUND.				PERIOD.
		Applied to paying Principal of Public Debt.	Applied to paying Interest of Public Debt.	Applied to other Public Expenditure.	Balances remaining at the end of each Period.	
£.	£.	£.	£.	£.	£.	
281,224	263,866	—	—	—	569,505	Year to Michaelmas 1718
—	126,016	1,233,287	41,879	—	49,009	" 1719
1,260,152	—	422,025	11,843	—	196,935	" 1720
465,207	—	12,480	191,029	2,700	162,563	" 1721
—	828,078	964,800	27,229	8,897	92,896	" 1722
—	—	2,339,586	40,092	13,476	280,137	" 1723
—	—	463,448	71,997	20,885	293,957	" 1724
—	—	767,892	47,892	—	409,357	" 1725
—	24,785	627,166	11,709	—	147,944	" 1726
—	—	898,172	9,721	—	376,693	" 1727
—	—	1,323,176	1,471	87	594,367	" 1728
—	—	1,204,052	141	4,197	515,653	" 1729
—	—	1,236,666	44	—	426,152	" 1730
122,916	—	275,582	20	—	1,207,530	" 1731
—	—	2,000,148	—	—	337,344	" 1732
—	—	110,775	—	389,225	913,589	" 1733
337,808	912,785	1,000,017	652	685,866	405,903	" 1734
182,964	200,008	—	24,570	931,517	430,893	" 1735
585,093	31,653	1,431	1,717	602,782	978,145	" 1736
—	—	1,000,000	35,623	595,516	675,912	" 1737
—	—	1,000,037	37,824	845,011	472,097	" 1738
—	—	—	42,535	1,180,662	524,986	" 1739
270,499	415,189	—	47,353	1,307,121	370,143	" 1740
3,505,863	2,802,380	16,885,740	645,341	6,597,942	10,431,710	

Appendix, No. 6.]

II.—GENERAL ABSTRACT of the preceding Sinking Fund Accounts

GREAT BRITAIN.—From 1717 to 1788, during the Operation of

PERIOD.	Balances of Sinking Fund at the Beginning of each Period.	RECEIPTS CARRIED TO SINKING FUND.				Surplus Income over Expenditure during the Year.	Excess of Money applied to Reduction of Debt, over Money raised by Creation of Debt.
		Amount of Surplus of Aggregate, and General Funds, &c., and other Monies arising from Revenue carried to Sinking Fund.	Donations and Bequests, including Conscience Money.	Money raised by Loans or Exchequer Bills carried to Sinking Fund.	TOTAL Receipt including Balances.		
	£.	£.	£.	£.	£.	£.	£.
Brought forward - -	10,061,567	19,729,802	707	4,768,657	34,560,733	8,296,477	9,466,414
Year to Michaelmas 1741	370,143	1,022,340	—	—	1,392,483	—	—
" 1742	411,965	1,067,053	—	2,625	1,481,643	—	—
" 1743	260,377	998,233	—	263,463	1,522,073	—	—
" 1744	285,988	913,254	—	105,096	1,304,338	—	—
" 1745	356,184	842,370	—	19,291	1,217,845	—	—
" 1746	309,934	787,980	—	173,233	1,270,547	—	—
" 1747	422,698	1,099,879	—	116,793	1,639,370	—	—
" 1748	383,420	1,104,933	—	136,085	1,574,438	—	—
" 1749	463,853	1,225,918	—	—	1,689,771	—	—
" 1750	467,494	1,137,058	—	230,717	1,835,269	282,618	452,449
" 1751	421,570	1,320,802	—	209,548	1,951,920	671,753	131,676
" 1752	543,414	1,451,052	—	266,280	2,260,746	—	237,403
" 1753	581,070	2,456,071	—	18,512	3,055,653	1,386,181	1,549,402
" 1754	913,731	2,263,700	—	5,960	3,183,391	797,293	1,053,002
" 1755	675,315	2,440,604	100	833	3,116,852	—	—
" 1756	828,227	2,450,243	—	—	3,278,470	—	—
" 1757	804,204	2,722,407	—	—	3,526,611	—	—
" 1758	763,214	2,870,710	—	—	3,633,924	—	—
" 1759	989,439	2,926,005	624	33,253	3,949,321	—	—
" 1760	899,627	3,543,387	—	225,282	4,668,296	—	—
" 1761	1,328,855	3,686,570	—	127,405	5,142,880	—	—
" 1762	1,247,949	3,644,262	—	166,840	5,059,051	—	—
" 1763	1,363,946	4,342,570	—	75,602	5,782,118	—	—
" 1764	1,511,408	4,824,131	—	—	6,335,539	—	—
" 1765	1,734,680	4,951,898	—	384,854	7,071,332	—	—
" 1766	1,722,666	5,097,170	601	227,723	7,048,160	—	—
" 1767	1,671,276	4,860,265	—	177,227	6,708,768	228,985	58,158
" 1768	2,215,252	4,926,106	—	209,990	7,351,348	984,191	1,130,880
" 1769	1,835,207	5,400,357	10	66,462	7,302,036	1,560,357	1,916,235
" 1770	1,814,185	5,789,664	—	46,464	7,650,313	848,189	848,217
" 1771	1,976,243	5,563,729	—	—	7,539,972	880,905	698,193
" 1772	2,043,482	5,236,319	2,594	42,445	7,324,840	307,576	509,813
" 1773	1,778,407	5,788,582	—	48,246	7,615,235	510,321	—
" 1774	2,407,060	5,533,660	400	—	7,941,120	1,047,138	1,359,602
" 1775	1,974,801	5,700,244	—	45,000	7,720,045	747,380	1,215,776
" 1776	1,750,714	6,092,183	—	44,096	7,886,973	—	—
" 1777	2,083,658	5,682,414	300	44,600	7,810,972	—	—
" 1778	1,962,183	5,684,507	100	43,622	7,690,412	—	—
" 1779	1,933,295	6,064,463	400	—	7,998,158	—	—
" 1780	1,903,888	6,208,581	—	537,266	8,649,715	—	—
" 1781	1,717,758	6,083,523	—	639,072	8,440,353	—	—
" 1782	1,924,039	6,507,137	—	474,529	8,905,705	—	—
" 1783	2,145,529	5,433,528	—	551,078	8,130,135	—	—
" 1784	1,924,416	5,814,061	353	933,657	8,672,487	—	—
" 1785	2,071,411	7,202,306	10	608,106	9,881,833	—	—
" 1786	2,391,096	6,761,456	—	1,885,673	11,038,225	—	—
" 1787	2,108,608	3,353,663	384	1,906,616	6,769,271	968,882	1,356,865
" 1788	—	—	—	128,777	128,777	441,709	—
TOTAL from 1717 to 1788	71,704,746	200,607,110	6,5833	15,390,978	287,709,417	19,959,955	21,984,085

for each Financial Year, from 1716 to 1869, &c.—*continued*.

[Appendix, No. 6.]

the Original Sinking Fund, per 3 Geo. 1, c. 7—*continued*.

Excess of Money raised by Creation of Debt, over Money applied to Reduction of Debt.	Excess of Expenditure over Income during the Year.	APPLICATION OF SINKING FUND.				PERIOD.
		Applied to pay off Principal of Public Debt.	Applied to pay Interest of Public Debt.	Applied to other Public Expenditure.	Balances remaining at the End of each Period.	
£.	£.	£.	£.	£.	£.	
3,505,863	2,802,380	16,885,740	645,341	6,597,942	10,431,710	
1,194,219	1,143,888	176	47,127	933,215	411,965	Year to Michaelmas, 1741
2,496,346	2,117,582	—	67,610	1,153,656	260,377	" 1742
2,051,602	2,411,890	—	91,985	1,144,100	285,988	" 1743
3,111,328	2,821,967	—	52,448	895,706	356,184	" 1744
2,287,377	2,468,477	—	51,242	857,269	309,334	" 1745
3,870,250	3,554,361	—	51,728	796,121	422,698	" 1746
4,251,061	4,492,027	—	51,002	1,254,948	333,420	" 1747
5,184,533	4,744,006	—	51,833	1,058,752	463,853	" 1748
5,006,980	5,049,357	—	52,142	1,170,135	467,494	" 1749
—	—	—	209,048	1,204,651	421,570	" 1750
—	—	—	224,537	1,183,969	543,414	" 1751
—	44,680	1,106,517	270,109	303,050	581,070	" 1752
—	—	679,853	727,910	734,159	913,731	" 1753
—	—	907,648	988,517	611,911	675,315	" 1754
401,038	181,722	499,587	988,504	800,534	828,227	" 1755
2,795,272	2,583,246	—	968,868	1,505,398	804,204	" 1756
3,192,423	3,244,107	—	1,080,026	1,683,371	763,214	" 1757
5,445,720	5,253,093	—	1,076,611	1,567,874	989,439	" 1758
7,234,559	7,227,197	—	1,266,851	1,782,843	899,627	" 1759
9,265,154	8,785,783	—	1,356,513	1,982,928	1,328,855	" 1760
12,085,712	11,517,727	—	1,517,558	2,377,323	1,247,949	" 1761
10,134,209	10,581,204	—	1,887,927	1,807,178	1,363,946	" 1762
8,165,444	7,929,985	—	2,327,717	1,942,993	1,511,408	" 1763
146,962	465,598	—	2,789,619	1,811,340	1,734,580	" 1764
1,103,163	1,089,015	—	2,994,390	2,354,276	1,722,666	" 1765
449,625	37,457	563,372	2,880,318	1,933,194	1,671,276	" 1766
—	—	428,388	3,084,105	981,023	2,215,252	" 1767
—	—	1,205,103	3,113,437	1,197,601	1,835,207	" 1768
—	—	—	3,077,767	2,410,084	1,814,185	" 1769
—	—	—	3,028,774	2,645,296	1,976,243	" 1770
—	—	—	3,002,447	2,494,043	2,043,482	" 1771
—	—	—	2,954,493	2,591,940	1,778,407	" 1772
1,374,465	—	—	2,932,390	2,275,785	2,407,000	" 1773
—	—	—	2,918,971	3,047,348	1,974,801	" 1774
—	—	—	2,905,916	3,063,415	1,750,714	" 1775
3,123,645	3,468,775	—	2,891,057	2,912,258	2,083,658	" 1776
4,304,016	4,153,884	—	2,936,963	2,911,826	1,962,183	" 1777
6,008,137	6,503,960	100	3,273,349	2,483,668	1,933,295	" 1778
7,971,732	7,861,274	—	3,678,103	2,416,167	1,903,888	" 1779
11,390,258	10,981,693	—	3,597,923	3,334,034	1,717,768	" 1780
12,314,875	12,630,038	—	3,855,547	2,660,767	1,924,039	" 1781
15,243,822	15,468,830	—	4,172,512	2,587,664	2,145,529	" 1782
11,451,945	10,832,354	—	4,603,453	1,602,266	1,924,416	" 1783
11,291,064	11,030,706	—	4,910,898	1,690,178	2,071,411	" 1784
10,954,652	10,305,411	702,540	4,907,056	1,881,141	2,391,096	" 1785
505,922	1,732,140	250,000	4,908,968	3,770,649	2,108,608	" 1786
—	—	755,320	3,297,013	2,716,938	—	" 1787
104,290	—	—	—	128,777	—	" 1788
189,417,658	184,615,814	23,984,344	98,768,023	93,251,704	71,704,746	TOTAL FROM 1717 TO 1788

Appendix, No. 6.]

II.—GENERAL ABSTRACT of the preceding Sinking Fund Accounts

GREAT BRITAIN.—From 1786 to 1817, during the operation of

PERIOD.	RECEIPTS CARRIED TO SINKING FUND.							Surplus Income over Expenditure during the Year.*	Excess of Money applied to Reduction of Debt, over Money Raised by Creation of Debt.*
	Quarterly Issues from the Exchequer.	Expired Annuities.	Unclaimed Annuities.	£. 1 per Cent. on Capital of New Loans, &c.	Donations and Bequests.	Dividends on Redeemed Debt, including Long Annuities.	Total Receipts.		
2 August 1786 to 5 January 1787	£. 500,000	£. —	£. —	£. —	£. —	£. 555	£. 500,555	£. —	£. —
Year to 5 January 1788	1,000,000	13,364	34,892	—	—	31,959	1,080,215	968,882	1,356,865
" 1789	1,000,000	26,607	19,633	—	—	74,340	1,120,580	441,709	—
" 1790	1,000,000	28,749	47,206	—	—	121,200	1,197,155	650,816	410,648
" 1791	1,000,000	29,604	22,031	—	—	168,577	1,220,212	215,314	476,458
" 1792	1,000,000	31,108	21,864	—	—	216,668	1,269,640	510,090	133,575
" 1793	1,400,000	68,441	25,033	—	—	265,800	1,759,274	1,653,768	2,074,396
" 1794	1,200,000	88,015	24,060	—	—	318,540	1,630,615	—	—
" 1795	1,200,000	88,942	24,638	172,156	—	386,464	1,872,200	—	—
" 1796	1,200,000	90,086	24,424	359,388	—	469,698	2,143,596	—	—
" 1797	1,200,000	93,514	24,847	738,928	—	582,435	2,639,724	—	—
" 1798	1,200,000	92,868	25,856	1,310,016	—	733,013	3,361,753	—	—
" 1799	1,200,000	94,409	25,215	1,711,381	—	953,248	3,984,253	—	—
" 1800	1,200,000	95,427	25,267	1,785,523	—	1,181,992	4,288,209	—	—
" 1801	1,200,000	97,241	26,237	1,899,161	—	1,397,840	4,620,479	—	—
" 1802	1,200,000	98,851	26,857	2,162,492	—	1,629,523	5,117,723	—	—
" 1803	1,200,000	100,125	27,878	2,470,740	—	1,886,799	5,635,542	—	—
" 1804	1,200,000	108,591	20,441	2,539,580	—	2,149,567	6,018,179	—	—
" 1805	1,200,000	108,318	20,939	2,707,434	—	2,484,703	6,521,394	—	—
" 1806	1,200,000	100,579	29,044	3,041,014	—	2,810,845	7,181,482	—	—
" 1807	1,200,000	100,579	29,610	3,309,884	—	3,189,516	7,829,589	—	—
" 1808	1,200,000	100,879	28,600	3,996,254	—	3,582,941	8,908,674	—	—
" 1809	1,200,000	100,992	28,675	4,186,766	—	4,039,420	9,555,863	—	—
" 1810	1,200,000	101,048	30,166	4,378,781	11,624	4,489,698	10,211,317	—	—
" 1811	1,200,000	101,093	31,158	4,583,931	—	4,973,810	10,889,992	—	—
" 1812	1,200,000	101,192	29,803	4,823,288	—	5,485,138	11,639,421	—	—
" 1813	1,200,000	101,672	30,570	5,159,509	—	6,066,805	12,558,556	—	—
" 1814	1,200,000	101,591	30,135	6,250,975	—	6,740,034	14,322,735	—	—
" 1815	1,200,000	101,848	32,405	7,870,465	—	3,710,792	12,915,510	—	—
" 1816	1,200,000	104,340	32,325	8,513,040	—	2,242,422	12,092,127	—	—
" 1817	1,200,000	102,760	31,341	9,313,782	39,753	1,010,318	11,697,954	2,135,372	143,185
TOTAL 1787 to 1817	35,700,000	2,572,833	831,150	83,284,488	51,377	63,394,660	185,834,508	6,575,951	4,595,127

* During the corresponding financial year, ending on the previous 10 October,

IRELAND.—From 1797 to 1817, under the Irish

PERIOD.	Balance at beginning of the Year.	RECEIPTS CARRIED TO SINKING FUND.						Surplus Income over Expenditure during the Year.	Excess of Money applied to Reduction of Debt, over Money Raised by Creation of Debt.
		Quarterly Issues from the Exchequer.	Expired Annuities.	£. 1 per Cent. on Capital of New Loans, &c.	Casual Receipts.	Dividends on Redeemed Debt, including Long Annuities.	Total Receipts.		
Year to 5 January 1798	£. —	£. 31,216	£. —	£. 7,466	£. —	£. 236	£. 38,918	£. —	£. —
" 1799	—	62,433	1,557	65,187	6	4,800	133,983	—	—
" 1800	—	62,433	2,077	122,202	6	16,757	203,475	—	—
" 1801	—	62,433	2,077	198,046	73	28,068	290,697	—	—
" 1802	—	62,433	2,077	247,254	370	44,507	356,641	—	—
" 1803	—	62,433	2,077	294,674	87	62,709	421,980	—	—
" 1804	—	62,433	2,077	320,112	195	83,367	468,184	—	—
" 1805	—	62,433	2,077	412,715	355	109,672	587,252	—	—
" 1806	41,174	62,433	2,077	463,413	87	140,542	709,726	—	—
" 1807	41,174	62,433	2,077	526,430	—	176,254	808,368	—	—
" 1808	47,641	62,433	2,077	578,276	52	209,537	900,016	—	—
" 1809	47,641	62,433	2,077	626,119	—	253,796	992,066	—	—
" 1810	52,822	62,433	9,205	678,901	—	297,473	1,100,834	—	—
" 1811	58,712	62,433	26,349	793,792	—	345,755	1,223,971	—	—
" 1812	66,426	62,433	48,039	809,844	—	400,423	1,387,165	—	—
" 1813	75,195	62,445	49,886	845,093	—	463,729	1,496,348	—	—
" 1814	79,352	46,834	37,414	910,467	—	536,944	1,611,011	—	—
" 1815	—	62,445	49,886	1,095,695	—	617,742	1,825,768	—	—
" 1816	—	62,445	49,885	1,200,908	—	704,147	2,017,385	—	—
" 1817	—	62,445	54,068	1,325,044	—	805,607	2,247,164	—	—
TOTAL 1797 to 1817	510,137	1,201,892	347,059	11,461,568	1,231	5,302,065	18,823,952	—	—

for each Financial Year, from 1716 to 1869, &c.—*continued.*

[Appendix, No. 6.]

Mr. Pitt's Sinking Fund, per 26 Geo. 3, c. 31, and subsequent Acts.

Excess of Money raised by Creation of Debt, over Money applied to Reduction of Debt.*	Excess of Expenditure over Income during the Year. "	APPLICATION OF SINKING FUND.					PERIOD.
		To Purchase of Stock.				To pay Life Annuities.	
		£. 3 per Cent. Stock.	£. 4 per Cent. Stock.	£. 5 per Cent. Stock.	Total applied to Purchase of Stock.		
£.	£.	£.	£.	£.	£.	£.	2 August 1786 to 5 January - 1787
505,922	1,732,140	500,555	—	—	500,555	—	Year to 5 January 1788
—	—	1,080,215	—	—	1,080,215	—	" 1789
104,290	—	1,120,580	—	—	1,120,580	—	" 1790
—	—	1,197,155	—	—	1,197,155	—	" 1791
—	—	1,220,212	—	—	1,220,212	—	" 1792
—	—	1,269,640	—	—	1,269,640	—	" 1793
3,680,582	491,185	1,759,274	—	—	1,759,274	—	" 1794
8,950,073	9,973,871	1,630,615	—	—	1,630,615	—	" 1795
20,292,810	19,942,270	1,872,200	—	—	1,872,200	—	" 1796
25,524,253	22,980,845	1,711,969	431,627	—	2,143,596	—	" 1797
40,040,177	36,268,845	2,639,724	—	—	2,639,724	—	" 1798
22,309,885	20,476,345	3,361,753	—	—	3,361,753	—	" 1799
14,261,560	15,636,015	3,984,253	—	—	3,984,253	—	" 1800
—	—	4,288,209	—	—	4,288,209	—	" 1801
21,123,137	—	4,620,479	—	—	4,620,479	—	" 1802
27,200,087	22,741,475	4,538,239	579,484	—	5,117,723	—	" 1803
14,420,527	11,240,578	4,418,251	1,267,291	—	5,685,542	—	" 1804
8,705,567	10,826,993	6,018,179	—	—	6,018,179	—	" 1805
14,061,636	9,110,423	6,394,396	—	126,998	6,521,394	—	" 1806
18,210,079	13,304,203	7,181,482	—	—	7,181,482	—	" 1807
11,887,929	10,020,995	7,829,589	—	—	7,829,589	—	" 1808
11,117,519	6,044,281	8,908,674	—	—	8,908,674	—	" 1809
10,987,459	7,059,511	8,181,542	1,374,311	—	9,555,853	—	" 1810
12,304,852	9,308,559	8,221,537	1,948,568	—	10,170,105	41,212	" 1811
9,777,007	4,183,495	9,827,363	985,654	—	10,813,017	76,975	" 1812
16,565,002	11,368,225	11,543,881	—	—	11,543,881	95,540	" 1813
25,379,501	21,956,142	12,439,632	—	—	12,439,632	118,924	" 1814
38,427,448	29,805,668	14,181,006	—	—	14,181,006	141,729	" 1815
33,675,435	29,800,041	12,748,232	—	—	12,748,232	167,278	" 1816
22,860,428	22,183,165	11,902,051	—	—	11,902,051	190,076	" 1817
—	—	11,488,555	—	3,1	11,491,670	206,284	" 1817
432,373,165	346,455,270	178,079,442	6,586,935	130,113	184,796,490	1,038,018	TOTAL, 1787 to 1817

up to 10 October 1799, as shown in the preceding Income and Expenditure Accounts.

Act 37 Geo. 3, c. 27, and subsequent Acts.

Excess of Money raised by Creation of Debt, over Money applied to Reduction of Debt.	Excess of Expenditure over Income during the Year.	APPLICATION OF SINKING FUND.						Balances at the End of the Year.	PERIOD.
		To Purchase of Stock.					Contingent Expenses.		
		£. 3 per Cent. Stock.	£. 3½ per Cent. Stock.	£. 4 per Cent. Stock.	£. 5 per Cent. Stock.	Total applied to Purchase of Stock.			
£.	£.	£.	£.	£.	£.	£.	£.	£.	
3,181,651*	2,594,053*	7,466	—	—	31,452	38,918	—	—	Year to 5 January 1798
3,057,349*	3,227,603*	40,952	—	—	93,031	133,983	—	—	" 1799
4,702,786*	3,598,201*	87,715	—	—	115,511	203,226	249	—	" 1800
3,069,34†	2,421,536†	147,512	—	—	143,144	290,656	41	—	" 1801
2,851,804	3,994,297	192,788	—	—	163,812	356,600	41	—	" 1802
2,707,447	2,370,551	237,437	16,709	—	167,793	421,939	41	—	" 1803
2,072,141	2,755,812	269,761	—	—	198,382	468,143	41	—	" 1804
3,468,628	3,543,321	329,807	—	—	216,271	546,078	—	41,174	" 1805
3,112,317	3,115,027	433,686	—	—	234,866	668,552	—	41,174	" 1806
3,201,685	2,698,776	493,740	266,987†	—	—	760,727	—	47,641	" 1807
2,237,264	2,458,410	570,490	281,885	—	—	852,375	—	47,641	" 1808
4,133,875	2,801,686	632,754	306,490	—	—	939,244	—	52,822	" 1809
2,846,295	3,163,735	693,134	348,988	—	—	1,042,122	—	58,712	" 1810
3,531,458	4,490,221	770,610	389,935†	—	—	1,160,545	—	66,426	" 1811
5,444,844	4,867,974	863,439	448,531†	—	—	1,311,970	—	75,195	" 1812
4,845,491	4,222,070	924,605	492,391†	—	—	1,416,996	—	79,352	" 1813
5,418,931	5,370,493	1,056,527	554,437†	—	—	1,610,964	47	—	" 1814
5,282,082	4,919,442	1,205,453	551,457	61,126	7,792	1,825,768	—	—	" 1815
8,176,835	8,358,540	1,359,969	471,971	177,290	8,155	2,017,385	—	—	" 1816
3,107,179	4,232,949	1,555,647	535,688	147,208	8,621	2,247,164	—	—	" 1817
76,450,296	75,204,697	11,873,492	4,665,469	385,624	1,388,770	18,313,355	460	510,137	TOTAL, 1797 to 1817

* In the financial year to 25 March following.

† In three quarters to 5 January 1801.

‡ Including also 5½ per Cent. Stock, not separately distinguished.

Appendix, No. 6.]

II.—GENERAL ABSTRACT of the preceding Sinking Fund Accounts

UNITED KINGDOM.—From 5 January 1801, the Date of the Union, to 5 July 1829,

P E R I O D.	Balance at beginning of the Year.	RECEIPTS CARRIED TO SINKING FUND.							
		Quarterly Issues from the Exchequer.	Expired Annuities.	Unclaimed Annuities.	£. 1 per Cent. on Capital of New Loans and Exchequer Bills.	Donations and Bequests.	Other Casual Receipts.	Dividends on Redeemed Debt, including Long Annuities.	Total Receipt of Sinking Fund.
Year to 5 January 1802	—	£. 1,262,438	£. 100,928	£. 26,857	£. 2,409,746	—	£. 370	£. 1,674,030	£. 5,474,364
„ 1803	—	1,262,433	102,202	27,878	2,765,414	—	87	1,940,508	6,107,522
„ 1804	—	1,262,433	110,668	20,441	2,859,692	—	195	2,232,934	6,486,363
„ 1805	—	1,262,433	110,395	20,939	3,120,149	—	355	2,594,375	7,108,646
„ 1806	41,174	1,262,433	102,656	29,044	3,504,427	—	87	2,951,387	7,891,208
„ 1807	41,174	1,262,433	102,656	29,610	3,896,314	—	—	3,365,770	8,637,957
„ 1808	47,641	1,262,433	102,956	28,600	4,574,530	—	52	3,792,478	9,808,690
„ 1809	47,641	1,262,433	103,069	28,675	4,812,885	—	—	4,293,216	10,547,919
„ 1810	52,822	1,262,433	110,253	30,166	5,057,682	41,624	—	4,787,171	11,312,151
„ 1811	58,712	1,262,433	127,442	31,158	5,317,653	—	—	5,319,565	12,116,963
„ 1812	66,426	1,262,433	149,231	29,803	5,633,132	—	—	5,885,561	13,026,586
„ 1813	75,195	1,262,445	151,558	30,570	6,004,602	—	—	6,530,534	14,054,904
„ 1814	79,352	1,246,834	139,005	30,135	7,161,442	—	—	7,270,978	15,933,746
„ 1815	—	1,262,445	151,734	32,405	8,966,160	—	—	4,328,534	14,741,278
„ 1816	—	1,262,445	154,225	32,325	9,713,948	—	—	2,946,569	14,109,512
„ 1817	—	1,262,445	156,828	31,341	10,638,826	39,753	—	1,815,925	13,945,118
„ 1818	—	1,212,445	167,979	32,672	10,708,603	—	—	2,346,392	14,468,291
„ 1819	—	1,262,445	169,576	31,692	11,008,796	5	—	2,860,969	15,339,483
„ 1820	—	1,262,445	171,522	33,418	11,331,184	187	—	3,506,834	16,305,590
„ 1821	—	1,262,445	172,827	36,385	11,715,187	—	—	4,323,784	17,510,628
„ 1822	—	1,262,445	175,016	34,403	11,924,168	—	—	3,823,924	17,219,956
„ 1823	—	1,262,445	173,122	35,331	12,043,571	15,067	—	2,651,249	16,180,775
„ 1824	—	4,065,611	43,722	9,602	2,996,154	—	—	390,185	7,505,274
„ 1825	—	5,000,000	10,511	5,752	—	100	—	150,060	5,166,423
„ 1826	—	5,000,000	9,180	2,330	—	900	—	486,475	5,498,885
„ 1827	—	5,000,000	6,337	3,561	—	—	—	591,232	5,601,130
„ 1828	—	5,000,000	16,381	3,708	—	1,508	—	704,707	5,726,304
„ 1829	—	3,772,410	7,586	7,626	—	6	—	895,555	4,683,183
Half Year to 5 July 1829	—	1,029,695	4,138	7,894	—	—	—	498,918	1,540,645
TOTAL 1801 to 1829 -	510,137	56,575,703	3,103,703	704,321	158,104,465	69,140	1,146	84,980,819	204,049,494

for each Financial Year, from 1716 to 1869, &c.—*continued*.

[Appendix, No. 6.]

Sinking Fund, per 26 Geo. 3, c. 31, and subsequent Acts.

Surplus Income over Expenditure during the Year.	Excess of Money applied to Reduction of Debt, over Money raised by Creation of Debt.	Excess of Money raised by Creation of Debt, over Money applied to Reduction of Debt.	Excess of Expenditure over Income during the Year.	APPLICATION OF SINKING FUND.			Balance at the end of the Year.	P E R I O D.
				To pay off Principal of Public Debt, by the Purchase of Capital Stock; in- cluding Contribu- tions to Loans, and Discharge of Ex- chequer Bills issued to pay off 5 l. per Cent. and 4 l. per Cent. Dissentients and Non- Assentients.	To Payment of Life Annuities per 48 Geo. 3, c. 142.	Contin- gent Expenses.		
£.	£.	£.	£.	£.	£.	£.	£.	
—	—	26,813,176	26,365,691	5,474,323	—	41	—	Year to 5 Jan. 1802
—	—	15,108,671	13,602,850	6,107,481	—	41	—	„ 1803
—	—	8,748,992	10,556,315	6,486,322	—	41	—	„ 1804
—	—	13,737,497	12,604,308	7,067,472	—	—	41,174	„ 1805
—	—	16,703,966	16,351,661	7,850,034	—	—	41,174	„ 1806
—	—	12,827,049	12,783,832	8,590,316	—	—	47,641	„ 1807
—	—	10,544,481	8,425,830	9,761,049	—	—	47,641	„ 1808
—	—	11,803,412	9,842,214	10,495,097	—	—	52,822	„ 1809
—	—	12,054,771	12,360,440	11,212,227	41,212	—	58,712	„ 1810
—	—	7,908,579	8,617,538	11,973,562	76,975	—	66,426	„ 1811
—	—	18,633,426	16,242,323	12,855,851	95,540	—	75,195	„ 1812
—	—	25,549,651	24,467,471	13,856,628	118,924	—	79,352	„ 1813
—	—	38,392,148	36,457,204	15,791,970	141,729	47	—	„ 1814
—	—	33,920,300	35,029,706	14,574,090	167,278	—	—	„ 1815
—	—	20,614,240	20,355,420	13,919,436	190,076	—	—	„ 1816
—	132,927	—	2,078,605	13,738,834	206,284	—	—	„ 1817
—	1,847,826	—	1,125,644	14,230,079	238,212	—	—	„ 1818
1,941,736	1,216,681	—	—	15,037,726	301,757	—	—	„ 1819
552,254	—	2,590,992	—	15,968,168	337,422	—	—	„ 1820
1,463,847	6,837,986	—	—	17,146,890	363,738	—	—	„ 1821
3,183,848	4,073,920	—	—	16,828,101	391,855	—	—	„ 1822
3,377,222	3,212,357	—	—	15,748,955	431,820	—	—	„ 1823
4,321,399	2,642,096	—	—	7,012,649	492,625	—	—	„ 1824
4,305,449	3,696,620	—	—	4,635,832	530,591	—	—	„ 1825
3,702,783	7,057,227	—	—	4,936,217	562,668	—	—	„ 1826
—	—	1,506,477	775,855	5,024,963	576,167	—	—	„ 1827
—	—	598,169	1,164,675	5,114,260	612,044	—	—	„ 1828
3,141,518	2,332,646	—	—	4,040,166	643,017	—	—	„ 1829
—	—	—	—	1,216,604	324,041	—	—	{ Half Year to 5 July 1829.
25,990,056	33,050,286	278,065,997	260,207,682	296,695,212	6,843,975	170	510,137	TOTAL, 1801 to 1829

Appendix, No. 6.]

II.—GENERAL ABSTRACT of the preceding Sinking Fund Accounts

UNITED KINGDOM.—From 5 July 1829 to 31 March 1869, during the operation of the Sinking Fund per Act 10 Geo. 4, c. 27, and Sinking

P E R I O D.	RECEIPTS CARRIED TO SINKING FUND.						Surplus Income over Expenditure during the Year.	Excess of Money applied to Reduction of Debt, over Money raised by Creation of Debt.
	Quarterly Issues, per 10 Geo. 4, c. 27, & 29 & 30 Vict. c. 39, out of Surplus Income.	Annual Issues, per 16 Vict. c. 23, s. 32.	Donations and Bequests.	Interest on Capital Stock, arising from Donations and Bequests.	Forfeited Savings Banks Deposits.	Total Receipts of Sinking Fund.		
	£.	£.	£.	£.	£.	£.	£.	£.
Half-year to 5 Jan. 1830	1,226,263	—	—	5,127	—	1,231,390	1,658,910*	1,767,443*
Year to 5 Jan. - 1831	1,930,158	—	300	5,307	—	1,935,765	2,572,123	1,786,665
" 1832	2,668,366	—	51	5,492	—	2,673,909	—	1,282,208
" 1833	—	—	1,130	5,696	—	6,826	574,205	—
" 1834	1,017,807	—	3,056	5,977	—	1,026,840	1,477,423	561,440
" 1835	1,770,102	—	2,461	6,276	—	1,778,839	1,589,547	450,239
" 1836	1,263,366	—	2,000	6,684	—	1,272,050	—	—
" 1837	1,533,738	—	1,030	6,939	167	1,591,924	—	—
" 1838	1,978,663	—	1,020	7,222	—	1,986,905	—	1,100,904
" 1839	—	—	1,234	7,496	—	8,730	—	—
" 1840	—	—	—	7,707	—	7,707	—	—
" 1841	—	—	—	8,016	—	8,016	—	—
" 1842	—	—	45	8,286	—	8,331	—	—
" 1843	—	—	—	8,566	—	8,566	—	—
" 1844	—	—	300	8,740	—	9,040	1,445,570	—
" 1845	1,554,338	—	—	9,023	287	1,563,648	3,462,204	1,956,024
" 1846	4,134,484	—	—	9,407	—	4,143,891	3,819,910	1,695,041
" 1847	3,568,753	—	—	9,700	268	3,578,721	2,846,575	1,251,721
" 1848	1,848,289	—	—	10,016	—	1,858,305	—	—
" 1849	—	—	—	10,368	—	10,368	—	—
" 1850	10,350	—	45	10,724	—	21,119	2,098,354	—
" 1851	2,321,708	—	365	11,558	73	2,333,704	2,827,794	2,584,354
" 1852	3,000,232	—	—	11,867	—	3,012,099	2,726,396	3,025,899
" 1853	2,406,962	—	—	12,438	102	2,419,502	2,417,662	1,879,803
" 1854	2,587,817	—	—	12,773	16	2,600,606	3,298,521	7,192,364
Quarter to 5 April 1854	811,856	—	—	3,952	—	815,808	—	1,228,725
Year to 31 March 1855	1,959,742	6,907	2	19,143	77	1,985,871	—	—
" 1856	—	6,907	—	19,893	—	26,800	—	—
" 1857	—	6,907	9	20,569	—	27,485	—	—
" 1858	448,862 †	6,907	2,040	21,187	—	478,996	—	2,361,696
" 1859	9,024	6,907	—	21,945	—	37,876	820,308	71,975
" 1860	485,265	6,907	—	22,636	—	514,808	1,594,286	2,083,907
" 1861	624,887	6,907	314	23,364	—	655,472	—	—
" 1862	—	6,907	2,500	24,179	—	33,586	—	—
" 1863	—	6,907	900	25,022	101	32,930	259,461	—
" 1864	862,996	6,907	—	25,869	102	865,874	2,359,687	2,573,689
" 1865	2,503,191	6,907	350	26,730	—	2,537,178	3,238,487	2,597,239
" 1866	2,622,654	6,907	—	27,651	—	2,657,212	1,344,842	3,366,697
" 1867	1,559,627	6,907	—	—	—	1,566,534	2,211,079	—
" 1868	1,790,404	6,907	—	—	—	1,797,311	—	311,634
" 1869	—	6,907	—	—	—	6,907	—	461,372
TOTAL, 1829 to 1869, £.	48,549,954	103,605	19,152 ‡	493,545	1,193	49,167,440	44,643,443	41,591,039

* In year to 5 January 1830.

† Including 250,000 £., per 19 Vict. c. 21.

‡ Exclusive of 201,467 £. computed value of stock bequeathed (see App. 13, p. 725.)

for each Financial Year from 1716 to 1869, &c.—*continued*.

[Appendix, No. 6.]

established on the Recommendation of the Finance Committee of 1829 (Sir H. Parnell's) in their 4th Report, Funds created by subsequent Acts.

Excess of Money raised by Creation of Debt over Money applied, to Reduction of Debt.	Excess of Expenditure over Income during the Year.	APPLICATION OF SINKING FUND.						P E R I O D.
		To Purchase of Stock of Funded Debt, including Exchequer Bills issued to pay off £. 4 per Cent. Non-Assentients.	To Purchase of Supply Exchequer Bills.		To Pay off Deficiency Bills or Bank Advances for Deficiency of Consolidated Fund.		To other Purposes connected with the National Debt.	
			Principal.	Interest.	Principal.	Interest.		
£.	£.	£.	£.	£.	£.	£.	£.	
—	—	1,231,380	—	—	—	—	—	Half-year to 5 Jan. 1830
—	—	1,935,765	—	—	—	—	—	Year to 5 January 1831
—	845,525	1,223,406	—	—	1,450,000	503	—	" 1832
657,424	—	6,826	—	—	—	—	—	" 1833
—	—	801,699	—	—	225,000	28	113	" 1834
—	—	1,778,839	—	—	—	—	—	" 1835
16,821,685	15,104,654	521,878	—	—	750,000	172	—	" 1836
1,619,850	1,305,956	567,340	718,000	6,566	300,000	18	—	" 1837
—	726,170	302,557	1,039,200	19,448	550,000	—	75,750	" 1838
820,820	343,904	8,730	—	—	—	—	—	" 1839
574,693	1,531,119	7,707	—	—	—	—	—	" 1840
2,089,784	1,559,728	8,016	—	—	—	—	—	" 1841
1,923,856	2,086,524	8,331	—	—	—	—	—	" 1842
1,693,477	3,978,755	8,566	—	—	—	—	—	" 1843
1,844,659	—	9,040	—	—	—	—	—	" 1844
—	—	163,480	—	—	1,400,000	168	—	" 1845
—	—	1,343,891	—	—	2,800,000	—	—	" 1846
—	—	1,178,721	—	—	2,400,000	—	—	" 1847
7,115,795	2,993,109	487,222	149,000	2,083	1,220,000	—	—	" 1848
1,414,145	795,779	10,368	—	—	—	—	—	" 1849
363,068	—	21,119	—	—	—	—	—	" 1850
—	—	2,333,704	—	—	—	—	—	" 1851
—	—	3,012,099	—	—	—	—	—	" 1852
—	—	1,879,502	—	—	540,000	—	—	" 1853
—	—	1,043,390	57,027	189	1,500,000	—	—	" 1854
—	421,607	3,952	—	—	811,856	—	—	Quarter to 5 April 1854
7,258,501	6,155,139	26,129	—	—	1,959,742	—	—	Year to 31 March 1855
25,371,273	22,721,747	26,800	—	—	—	—	—	" 1856
7,085,434	3,253,889	27,485	—	—	—	—	—	" 1857
—	238,399	283,074	73,561	1,361	121,000	—	—	" 1858
—	—	37,876	—	—	—	—	—	" 1859
—	—	34,808	—	—	480,000	—	—	" 1860
623,227	2,551,163	31,472	—	—	624,000	—	—	" 1861
765,313	2,402,599	33,586	—	—	—	—	—	" 1862
894,570	—	32,930	—	—	—	—	—	" 1863
—	—	34,068	362,000	3,520	496,286	—	—	" 1864
—	—	857,206	473,442	5,890	1,200,640	—	—	" 1865
—	—	1,254,816	876,600	7,081	518,715	—	—	" 1866
—	—	579,590	176,900	1,144	808,900	—	—	" 1867
—	2,159,117	895,673	—	—	901,638	—	—	" 1868
2,503,093	2,898,917	6,907	—	—	—	—	—	" 1869
81,449,667	74,073,890	24,059,958	3,925,730	47,282	21,057,777	889	75,813	TOTAL, 1829 to 1860.

Appendix, No. 7.

DONATIONS AND BEQUESTS TOWARDS REDUCING THE NATIONAL DEBT.

ABSTRACT ACCOUNT showing the Amounts in each Financial Year from the passing of the Act 4 Geo. 4, c. 19, in 1823, up to 31st March 1869;—

1. Of Donations and Bequests towards reducing the National Debt (including the Money Value of Stock bequeathed);
2. Of Dividends received by the National Debt Commissioners on £. 3 per Cent. Stock held on account of such Donations and Bequests;
3. Of the Total of Sums in Columns 1 and 2;
4. Of £. 3 per Cent. Stock purchased or bequeathed on such Account;
5. Of the Total of such Stock held at the end of the Year;
6. Of such Stock cancelled in pursuance of the Act 29 Vict. c. 11;

Showing also the Total Amounts of the several Columns.

Note.—The Amount of Dividends stated on 5 January 1823, was estimated by computation. See Lords' Paper (162) of 1860.

PERIOD.	1. Amount of Donations and Bequests, including the Money Value of Stock Bequeathed.	2. Dividends on Stock.	3. TOTAL of Columns 1 and 2.	4. £. 3 per Cent. Stock Purchased or Bequeathed.	5. Total Stock held at the End of the Year.	6. Stock Cancelled per 29 Vict. c. 11.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
On 5 January - 1823	66,626 14 1	25,515 17 5	92,142 11 6	137,243 - -	137,243 - -	—
Year to 5 January 1824	—	2,058 12 10	2,058 12 10	2,542 - -	139,785 - -	—
" 1825	100 - -	4,231 11 6	4,331 11 6	4,828 - -	144,613 - -	—
" 1826	900 - -	4,387 11 1	5,287 11 1	5,737 - -	150,350 - -	—
" 1827	—	4,552 - 4	4,552 - 4	5,761 - -	156,111 - -	—
" 1828	1,508 6 6	4,727 11 10	6,235 18 4	7,480 - -	163,591 - -	—
" 1829	6 - -	4,952 3 9	4,958 3 9	5,840 - -	169,431 - -	—
" 1830	—	5,127 1 5	5,127 1 5	5,911 - -	175,342 - -	—
" 1831	300 - -	5,307 2 11	5,607 2 11	6,024 - -	181,366 - -	—
" 1832	50 14 1	5,492 4 4	5,542 18 5	6,761 - -	188,127 - -	—
" 1833	1,130 6 -	5,695 10 3	6,825 16 3	8,223 17 1	196,350 17 1	—
" 1834	3,056 3 -	5,977 4 3	9,033 7 3	10,316 2 10	206,666 19 11	—
" 1835	2,460 19 -	6,276 6 6	8,737 5 6	9,704 10 10	216,371 10 9	—
" 1836	2,000 - -	6,684 8 2	8,684 8 2	9,514 10 8	225,886 1 5	—
" 1837	1,030 - -	6,939 4 7	7,969 4 7	8,731 17 7	234,617 19 -	—
" 1838	1,020 - -	7,221 14 10	8,241 14 10	9,029 16 2	243,647 15 2	—
" 1839	1,233 16 -	7,496 4 -	8,730 - -	9,398 15 6	253,046 10 8	—
" 1840	—	7,707 1 9	7,707 1 9	8,336 - 3	261,382 10 11	—
" 1841	—	8,016 1 5	8,016 1 5	8,779 2 8	270,161 13 7	—
" 1842	45 - -	8,286 2 5	8,331 2 5	9,313 14 1	279,475 7 8	—
" 1843	—	8,566 13 10	8,566 13 10	9,452 12 9	288,928 - 5	—
" 1844	300 - -	8,740 17 9	9,040 17 9	9,550 16 4	298,478 16 9	—
" 1845	—	9,023 1 2	9,023 1 2	9,160 11 7	307,639 8 4	—
" 1846	—	9,407 2 3	9,407 2 3	9,429 11 2	317,068 19 6	—
" 1847	—	9,700 7 1	9,700 7 1	10,130 13 4	327,199 12 10	—
" 1848	—	10,015 13 10	10,015 13 10	11,228 12 -	338,428 4 10	—
" 1849	—	10,367 11 10	10,367 11 10	12,089 1 2	350,517 6 -	—
" 1850	15,324 4 4	10,724 11 9	26,048 16 1	27,647 14 7	378 165 - 7	—
" 1851	365 - -	11,558 7 3	11,923 7 3	12,270 10 6	390,435 11 1	—
" 1852	—	11,867 7 8	11,867 7 8	12,256 1 9	402,691 12 10	—
" 1853	5,192 6 9	12,438 9 3	17,630 16 -	17,794 8 2	420,486 1 -	—
" 1854	—	12,773 1 11	12,773 1 11	13,066 18 9	433,552 19 9	—
Quarter to 5 April 1854	—	3,951 13 10	3,951 13 10	4,254 17 1	437,807 16 10	—
Year to 31 March 1855	177,257 14 6	19,143 5 10	196,401 - 4	214,331 16 4	652,139 13 2	—
" 1856	3,739 7 4	19,893 5 -	23,632 12 4	26,504 - -	678,643 13 2	—
" 1857	9 5 -	20,569 4 5	20,578 9 5	21,887 9 11	700,531 3 1	—
" 1858	2,040 - -	21,187 1 9	23,227 1 9	25,277 15 5	725,808 18 6	—
" 1859	—	21,944 10 1	21,944 10 1	22,809 6 8	748,618 5 2	—
" 1860	—	22,636 6 10	22,636 6 10	23,831 3 3	772,449 8 5	—
" 1861	314 16 1	23,363 17 4	23,678 13 5	25,611 12 7	798,061 1 -	—
" 1862	2,500 - -	24,179 10 9	26,679 10 9	29,321 19 1	827,383 - 1	—
" 1863	900 - -	25,021 17 8	25,921 17 8	27,968 17 11	855,351 18 -	—
" 1864	—	25,869 15 5	25,869 15 5	28,291 8 4	883,643 6 4	—
" 1865	350 - -	26,730 15 8	27,080 15 8	30,375 15 5	914,019 1 9	914,019 1 9
" 1866	—	27,650 9 11	27,650 9 11	31,330 6 6	—	31,330 6 6
" 1867	- 6 6	—	- 6 6	- 7 4	—	- 7 4
" 1868	—	—	—	—	—	—
" 1869	- 10 -	—	- 10 -	- 10 8	—	- 10 8
TOTAL - - - £.	289,761 9 2	543,976 15 8	833,738 4 10	945,350 6 3	—	945,350 6 3

Appendix, No. 8.

UNCLAIMED DIVIDENDS, &c.

ABSTRACT ACCOUNT showing the Amounts in each Financial Year from the passing of the Act 56 Geo. 3, c. 97, in 1816, up to 31st March 1869;—

1. Of Unclaimed Dividends, Lottery Prizes, &c., received at the Exchequer;
 2. Of Sums issued from the Exchequer to make up the Deficiency of the Amount of Unclaimed Dividends at the Bank of England and South Sea House;
 3. Of the Net Balance received in each Year;
 4. Of the Net Balance issued in each Year;
- Showing also the Total Amounts of the several Columns.

Note.—By 56 Geo. 3, c. 97, any balance of Unclaimed Dividends, Lottery Prizes, &c., at the Bank of England, remaining at the close of each quarter, and exceeding 100,000 £, was directed to be paid into the Exchequer; and if any time thereafter, the balance was reduced on any day below 100,000 £, the deficiency was to be made good by an Issue from the Exchequer.

A similar provision respecting balances of Unclaimed Dividends, above or below 10,000 £, in the hands of the South Sea Company, was made in 1844, per 7 & 8 Vict. c. 80.

The Act 56 Geo. 3, c. 97, was repealed in 1861, per 24 Vict. c. 3, and a provision substituted that any such excess or deficiency in the balance of 100,000 £, should be paid into or issued from the Exchequer, as the Treasury should direct.

See further explanation as to the receipt of Unclaimed Dividends, &c., in Appendix 13, under the head of Miscellaneous Receipts, Unclaimed Dividends.

PERIOD.	1. Unclaimed Dividends, &c. Received.	2. Issued for Deficiency of Amount, &c.	3. Balance Received.	4. Balance Issued.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Year to 5 January 1817	303,506 18 6	201,810 8 2	101,696 10 4	—
" 1818	236,288 3 3	181,346 6 9	54,941 16 6	—
" 1819	332,948 6 7	265,169 19 10	67,778 6 9	—
" 1820	237,512 16 11	262,091 10 5	—	24,578 13 6
" 1821	283,810 7 11	291,807 19 8	—	7,997 11 9
" 1822	304,479 9 2	220,568 15 11	83,910 13 3	—
" 1823	233,939 19 5	232,273 14 4	1,666 5 1	—
" 1824	198,021 — 10	250,741 7 9	—	52,720 6 11
" 1825	223,712 18 9	272,137 2 11	—	48,424 4 2
" 1826	272,957 4 6	322,421 16 —	—	49,464 11 6
" 1827	299,713 7 8	235,131 15 6	64,581 12 2	—
" 1828	323,022 17 1	303,864 3 5	19,158 13 8	—
" 1829	294,711 7 —	269,676 12 11	25,034 14 1	—
" 1830	334,877 15 9	253,473 8 1	81,404 7 8	—
" 1831	220,049 11 —	347,449 7 11	—	127,399 16 11
" 1832	274,380 14 2	232,954 5 2	41,426 9 —	—
" 1833	276,424 12 7	239,741 6 5	36,683 6 2	—
" 1834	275,569 18 1	250,454 3 5	25,115 14 8	—
" 1835	269,733 4 9	264,052 17 3	5,680 7 6	—
" 1836	261,776 — 9	285,239 5 6	—	23,463 4 9
" 1837	227,967 — 4	298,059 2 1	—	70,092 1 9
" 1838	354,080 2 9	299,681 5 9	54,398 17 —	—
" 1839	294,756 12 10	287,895 4 6	6,861 8 4	—
" 1840	271,286 9 11	291,601 — 2	—	20,314 10 3
" 1841	265,410 6 8	235,103 4 —	30,307 2 8	—
" 1842	188,552 9 3	345,580 12 11	—	157,028 3 8
" 1843	244,047 4 9	273,843 4 1	—	29,795 19 4
" 1844	275,939 5 9	238,826 19 11	37,112 5 10	—
" 1845	328,967 3 4	201,537 18 11	127,429 4 5	—
" 1846	159,530 19 —	340,832 8 —	—	181,301 9 —
" 1847	104,121 6 —	94,292 6 9	9,828 19 3	—
" 1848	—	59,688 17 11	—	59,688 17 11
" 1849	99,808 4 8	99,004 10 7	803 14 1	—
" 1850	138,949 15 1	61,354 16 3	77,594 18 10	—
" 1851	110,928 9 4	136,922 7 5	—	25,993 18 1
" 1852	126,500 5 2	149,614 13 5	—	23,114 8 3
" 1853	141,525 12 11	47,013 5 7	94,512 7 4	—
" 1854	100,810 4 1	170,624 15 8	—	69,814 11 7
Quarter to 5 April 1854	77,120 12 5	—	77,120 12 5	—
Year to 31 March 1855	61,044 17 5	85,916 1 2	—	24,871 3 9
" 1856	98,741 1 3	173,240 17 5	—	74,499 15 9
" 1857	76,681 8 2	89,021 15 5	—	12,340 7 3
" 1858	69,976 9 6	88,530 12 8	—	18,554 3 2
" 1859	155,361 6 4	46,674 8 7	108,686 17 9	—
" 1860	72,669 1 11	114,681 15 6	—	42,012 13 7
" 1861	83,982 8 10	142,114 3 5	—	58,131 14 7
" 1862	—	—	—	—
" 1863	—	—	—	—
" 1864	—	—	—	—
" 1865	7,508 19 5	—	7,508 19 5	—
" 1866	—	—	—	—
" 1867	—	—	—	—
" 1868	—	—	—	—
" 1869	—	—	—	—
TOTAL - - - £.	9,593,704 12 2	9,554,062 15 5	1,241,244 4 2 1,201,602 7 5	1,201,602 7 5
TOTAL Net Balance Received - - - £.			39,641 16 9	

Appendix, No. 9.

STOCK TRANSFERRED FOR UNCLAIMED DIVIDENDS.

ABSTRACT ACCOUNT showing the Amounts at the Bank of England in each Financial Year from the passing of the Act 56 Geo. 3, c. 60, in 1816, and at the South Sea House, per 7 & 8 Vict. c. 80, from 1844, up to 31 March 1869,—

1. Of Stock transferred to the Commissioners of the National Debt, the Dividends of which were unclaimed for 10 Years.
2. Of such Stock reclaimed and retransferred.
3. Of the Total Balance of such Stock held at the end of the Year by the said Commissioners.
4. Of Stock purchased with such Unclaimed Dividends.
5. Of such Stock sold on account of Unclaimed Dividends.
6. Of the Total Balance of such Stock held at the end of the Year by the said Commissioners.

	Stock Transferred for Unclaimed Dividends.			Stock Purchased with Unclaimed Dividends.		
	1. Amount Transferred during the Year.	2. Amount Reclaimed and Retransferred.	3. Balance. Held at the end of the Year.	4. Amount Purchased during the Year.	5. Amount Sold on Account of Unclaimed Dividends.	6. Balance Held at the end of the Year.
	£.	£.	£.	£.	£.	£.
Half-year } 5 Jan. 1817	218,596	5,937	212,659	327,000	- -	327,000
Year ending 5 Jan. 1818	22,552	12,774	222,437	21,600	- -	348,600
„ 1819	13,903	10,694	225,646	30,600	- -	379,200
„ 1820	13,520	3,350	235,816	19,600	- -	398,800
„ 1821	14,805	848	249,773	38,600	- -	437,400
„ 1822	2,359	23,446	228,686	12,000	- -	449,400
„ 1823	21,906	12,060	238,532	21,000	- -	470,400
„ 1824	30,292	28,861	239,963	27,100	- -	497,500
„ 1825	2,925	32,598	209,690	- -	- -	497,500
„ 1826	4,962	12,869	203,040	15,000	- -	512,500
„ 1827	9,732	3,059	209,713	28,000	- -	540,500
„ 1828	16,268	5,165	220,816	28,000	- -	568,500
„ 1829	9,144	6,579	223,381	27,000	- -	595,500
„ 1830	9,152	9,877	222,656	24,900	- -	620,400
„ 1831	14,522	12,459	224,719	19,000	- -	639,400
„ 1832	13,312	11,909	226,122	35,000	- -	674,400
„ 1833	11,510	9,444	228,188	30,000	- -	704,400

Appendix, No. 9—STOCK TRANSFERRED FOR UNCLAIMED DIVIDENDS—*continued*.

	Stock Transferred for Unclaimed Dividends.			Stock Purchased with Unclaimed Dividends.		
	1. Amount Transferred during the Year.	2. Amount Reclaimed and Retransferred.	3. Balance Held at the end of the Year.	4. Amount Purchased during the Year.	5. Amount Sold on Account of Unclaimed Dividends.	6. Balance Held at the end of the Year.
	£.	£.	£.	£.	£.	£.
Year ending 5 Jan. 1834	21,835	7,132	242,891	38,000	-	742,400
„ 1835	21,018	9,656	254,253	38,200	1,000	779,600
„ 1836	30,087	4,094	280,246	47,600	3,000	824,200
„ 1837	33,830	20,869	293,207	36,000	11,000	849,200
„ 1838	3,560	37,747	259,020	13,000	10,000	852,200
„ 1839	27,501	8,133	278,388	39,900	-	802,100
„ 1840	22,167	6,868	293,687	43,500	-	935,600
„ 1841	28,610	3,132	319,165	49,400	-	985,000
„ 1842	126,849	25,634	420,380	104,300	-	1,089,300
„ 1843	16,386	52,155	384,611	41,200	13,000	1,117,500
„ 1844	31,256	40,746	375,121	46,100	16,000	1,147,600
„ 1845	33,305	23,251	385,175	39,300	3,500	1,183,400
„ 1846	48,873	9,184	424,864	194,095	3,010	1,374,485
„ 1847	34,826	32,220	427,470	82,218	1,200	1,455,503
„ 1848	41,594	27,649	441,415	75,657	-	1,531,160
„ 1849	55,233	24,060	472,588	88,532	-	1,619,692
„ 1850	38,124	16,426	494,286	74,120	-	1,693,812
„ 1851	43,429	16,917	520,798	89,615	-	1,783,427
„ 1852	59,475	33,289	546,984	86,970	-	1,870,397
„ 1853	36,941	35,483	548,442	79,267	-	1,949,664
„ 1854	50,609	19,674	580,818	93,845	-	2,043,509
Quarter to 5 April 1854	26,220	2,908	603,549	16,666	-	2,060,175
Year to 31 March 1855	107,004	23,710	686,843	125,900	-	2,186,075
„ 1856	38,703	19,468	706,078	113,500	-	2,299,575
„ 1857	68,149	36,761	737,466	105,500	-	2,405,075
„ 1858	54,398	206,411	585,453	-	-	2,405,075
„ 1859	50,951	110,532	525,872	-	-	2,405,075
„ 1860	63,477	85,666	503,683	75,000	-	2,480,075
„ 1861	73,458	79,667	497,474	75,500	-	2,555,575
„ 1862	51,661	53,114	496,021	98,300	-	2,653,875
„ 1863	65,604	48,364	513,261	93,700	-	2,747,575
„ 1864	72,260	65,963	519,558	132,400	-	2,879,975
„ 1865	63,374	60,518	522,414	117,400	-	2,997,375
„ 1866	61,412	43,241	540,585	90,000	-	87,375*
„ 1867	67,584	65,223	542,946	17,300	-	104,675
„ 1868	65,650	70,619	537,977	12,000	-	116,675
„ 1869	54,091	35,236	556,832	21,100	-	137,775

* After deducting 3,000,000 £. cancelled per Act 29 Vict. c. 11.

Appendix, No. 10.

LIFE AND TERMINABLE ANNUITIES.

ABSTRACT ACCOUNT of the Amounts in each Financial Year, from the passing of the Act 48 Geo. 3, c. 142, in 1808, up to 31 March 1869—

1. Of Stock purchased or transferred for Life Annuities, or Annuities for Terms of Years.
2. Of the Total of such Stock at the end of the Year.
3. Of other Securities so purchased or transferred, distinguishing—
 - (1.) Long Annuities.
 - (2.) Exchequer Bills.
 - (3.) The Amount of Stock equivalent to such Long Annuities and Exchequer Bills.
4. Of Dividends on such Stock and Long Annuities received by the National Debt Commissioners and carried to the Sinking Fund.
5. Of such Life and Terminable Annuities granted.
6. Of such Life and Terminable Annuities expired or unclaimed:
 Showing also the Total Amounts of the several Columns; the Amounts of such Stock or other Securities cancelled; and the Period when cancelled, and Dividends and Interest ceased.

Note.—These amounts are taken principally from the Parliamentary Return from the National Debt Office, No. 336, of 1866, which shows also the separate amounts of Annuities for lives and for terms of years granted and expired in each year.

Previous to 5 April 1823, all Stock and Long Annuities purchased or transferred for such Life Annuities, were held by the National Debt Commissioners, and the dividends carried to the Sinking Fund.

By 4 Geo. 4, c. 19, all such Stock and Long Annuities held on 5 April 1823, were directed to be cancelled, and dividends to cease, and there was cancelled accordingly,

	£.	s.	d.
£. 3 per Cent. Stock	-	-	7,252,718
£. 4 „ „	-	-	272,567 14
TOTAL STOCK	-	-	7,525,285 14
and Long Annuities - £. 18,784.			

By 10 Geo. 4, c. 27, all such Stock and Long Annuities held on 5 July 1829, were also directed to be cancelled, and dividends to cease, and there was cancelled accordingly—

	£.	s.	d.
£. 3 per Cent. Stock	-	-	3,152,213
£. 3½ „ „	-	-	53,058
£. 4 „ „	-	-	188,440
TOTAL STOCK	-	-	3,393,711
and Long Annuities - £. 9,135 14s.			

By another Act of the same Session, 10 Geo. 4, c. 24, all Bank Annuities and Long Annuities, purchased or transferred for Annuities for Lives or for terms of years, to be granted under this Act, were directed to be cancelled, and dividends to cease on the day of transfer.

PERIOD.	1.		2.		3.			4.		5.		6.	
	Stock Purchased or Transferred during the Year.	TOTAL STOCK.	Other Securities Purchased or Transferred.			Dividends and Long Annuities received by National Debt Commissioners, and carried to Sinking Fund.	Amount of Life and Terminable Annuities Granted.	Amount of Life and Terminable Annuities Expired and Unclaimed.					
			(1.) Long Annuities.	(2.) Exchequer Bills Purchased and Cancelled.	(3.) Amount of Stock equivalent to such Long Annuities and Exchequer Bills.								
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.				
Year to 5 Jan. 1809	465,951 - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	32,514 12 -	- - -			
" 1810	558,561 - -	1,024,512 - -	- - -	- - -	- - -	- - -	18,151 5 8	30,571 9 6	344 1 6	- - -			
" 1811	290,777 - -	1,315,289 - -	- - -	- - -	- - -	- - -	33,563 - 8	20,780 2 6	978 8 -	- - -			
" 1812	290,751 - -	1,606,040 - -	- - -	- - -	- - -	- - -	41,348 13 -	21,858 17 6	975 1 -	- - -			
" 1813	355,542 - -	1,961,582 - -	- - -	- - -	- - -	- - -	51,108 16 4	25,608 10 6	2,362 17 6	- - -			
" 1814	400,085 - -	2,361,667 - -	- - -	- - -	- - -	- - -	62,245 10 2	27,270 3 -	4,257 10 -	- - -			
" 1815	433,673 - -	2,795,340 - -	- - -	- - -	- - -	- - -	74,759 12 11	31,458 7 6	4,265 18 6	- - -			
" 1816	302,211 - -	3,097,551 - -	- - -	- - -	- - -	- - -	86,212 7 8	20,517 12 6	6,550 18 6	- - -			
" 1817	352,404 - -	3,449,955 - -	4,420 - -	- - -	- - -	110,949 4 10	97,037 11 9	33,213 18 -	7,804 5 -	- - -			
" 1818	373,430 - -	4,323,385 - -	1,300 - -	- - -	- - -	33,847 1 9	115,023 15 2	69,852 18 -	6,616 9 -	- - -			
" 1819	571,761 - -	4,895,146 - -	1,260 - -	- - -	- - -	32,851 16 1	142,736 7 8	48,464 14 -	7,518 13 6	- - -			
" 1820	382,240 - -	5,277,386 - -	779 - -	- - -	- - -	20,408 15 -	159,228 6 8	31,721 1 -	9,882 15 6	- - -			
" 1821	556,996 - -	5,834,382 - -	712 - -	- - -	- - -	18,569 15 5	173,624 16 10	42,444 19 6	10,719 19 6	- - -			
" 1822	532,133 - -	6,366,515 - -	1,366 - -	- - -	- - -	34,645 2 8	191,055 - 10	44,618 3 6	16,653 12 -	- - -			
" 1823	958,916 14 -	7,325,431 14 -	1,201 - -	- - -	- - -	30,623 8 -	213,560 2 7	79,352 15 -	17,148 19 6	- - -			
" 1824	758,892 - -	8,084,323 14 -	9,006 - -	- - -	- - -	237,827 - 11	73,938 17 -	71,851 18 6	25,386 11 6	- - -			
" 1825	539,174 - -	8,623,497 14 -	5,152 14 -	- - -	- - -	126,665 11 7	26,450 1 3	56,274 12 -	23,117 9 -	- - -			
" 1826	556,769 - -	9,180,266 14 -	619 - -	- - -	- - -	15,052 17 1	45,168 3 6	51,937 5 -	40,383 8 6	- - -			
" 1827	553,603 - -	9,833,869 14 -	904 - -	- - -	- - -	22,025 8 1	64,291 8 11	63,817 16 -	28,812 5 6	- - -			
" 1828	640,852 - -	10,474,721 14 -	832 - -	- - -	- - -	19,079 6 9	97,529 17 10	62,917 19 -	36,431 12 -	- - -			
" 1829	444,275 - -	10,918,996 14 -	368 - -	- - -	- - -	8,439 19 4	106,115 3 3	48,552 14 -	31,111 13 6	- - -			
" 1830	1,432,176 - -	12,351,172 14 -	126,373 - -	- - -	- - -	2,635,024 7 -	56,490 7 9	225,532 9 -	44,057 5 6	- - -			
" 1831	8,737,094 - -	21,088,266 14 -	11,561 - -	- - -	978,000 - -	1,334,767 19 1	- - -	668,869 5 -	41,046 14 -	- - -			
" 1832	499,192 - -	21,587,458 14 -	- - -	- - -	90,000 - -	113,051 9 9	- - -	85,921 12 -	36,506 6 -	- - -			
" 1833	1,363,539 - -	22,950,997 14 -	- - -	- - -	10,915 9 4	13,151 3 3	- - -	145,434 14 -	50,998 12 6	- - -			
" 1834	1,520,109 - -	24,471,106 14 -	- - -	- - -	- - -	- - -	- - -	205,535 1 -	45,524 3 -	- - -			
" 1835	6,500,169 - -	30,971,275 14 -	- - -	- - -	- - -	- - -	- - -	512,780 4 6	80,568 8 6	- - -			
" 1836	1,220,118 - -	32,191,393 14 -	- - -	- - -	- - -	- - -	- - -	121,217 12 6	59,444 5 -	- - -			

Appendix, No. 10.—LIFE and TERMINABLE ANNUITIES—continued.

PERIOD.	1.		2.		3.			4.		5.		6.			
	Stock Purchased		TOTAL STOCK.		Other Securities Purchased or Transferred.			Dividends and Long Annuities received by National Debt Commissioners, and carried to Sinking Fund.		Amount of Life and Terminable Annuities		Amount of Life and Terminable Annuities			
	or Transferred during the Year.				1. Long Annuities.	2. Exchequer Bills Purchased and Cancelled.	3. Amount of Stock equivalent to such Long Annuities and Exchequer Bills.			Life Annuities Granted.		Expired and Unclaimed.			
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Year to 5 Jan. 1837	1,073,119	-	33,264,512	14	-	-	-	-	-	-	166,813	-	77,740	6	
" 1838	519,975	-	33,784,187	11	-	-	-	-	-	-	47,342	3	66,276	18	
" 1839	1,435,939	-	35,220,426	14	36	-	598	12	10	-	148,110	2	52,353	5	
" 1840	565,617	-	35,786,043	14	-	-	-	-	-	-	50,569	16	43,524	11	
" 1841	587,612	-	36,373,655	14	-	-	-	-	-	-	51,912	13	237,390	6	
" 1842	534,500	-	36,908,155	14	-	-	-	-	-	-	40,740	8	63,651	4	
" 1843	624,988	-	37,533,143	14	-	-	-	-	-	-	49,413	16	155,577	7	
" 1844	887,129	-	38,420,272	14	-	-	-	-	-	-	85,227	10	153,197	5	
" 1845	2,647,777	-	41,068,049	14	-	-	-	-	-	-	240,410	13	139,475	17	
" 1846	886,882	-	41,954,931	14	-	-	-	-	-	-	71,439	5	128,559	18	
" 1847	701,083	16	42,656,015	10	8	-	-	-	-	-	63,524	11	99,081	1	
" 1848	462,824	2	43,118,839	12	8	-	-	-	-	-	37,470	17	122,546	14	
" 1849	491,476	18	43,610,316	11	-	-	-	-	-	-	40,968	9	143,900	14	
" 1850	690,283	11	44,800,600	2	3	-	-	-	-	-	58,959	17	46,454	10	
" 1851	1,323,820	17	45,624,420	19	8	-	-	-	-	-	121,539	3	65,010	8	
" 1852	891,641	9	46,516,062	9	5	-	-	-	-	-	63,661	8	55,911	4	
" 1853	1,474,384	17	47,990,447	7	1	-	-	-	-	-	133,433	-	57,788	10	
" 1854	725,548	19	48,715,996	7	-	-	-	-	-	-	64,173	-	58,090	19	
Quarter to 5 April 1854	206,776	4	48,922,772	11	3	-	-	-	-	-	13,700	16	15,537	9	
Year to 31 March 1855	494,235	11	49,417,008	2	10	-	-	-	-	-	40,973	12	70,649	12	
" 1856	974,066	3	50,391,074	6	4	500	-	6	5,866	18	5	86,354	4	63,050	11
" 1857	743,412	3	51,134,480	9	0	-	-	-	-	-	61,194	13	55,623	1	
" 1858	669,421	4	51,803,907	14	-	-	-	-	-	-	61,708	8	57,832	2	
" 1859	858,095	8	52,662,002	17	11	-	-	-	-	-	71,892	8	54,838	17	
" 1860	700,372	12	53,363,275	10	10	-	-	-	-	-	65,595	12	700,401	10	
" 1861	662,179	6	54,025,454	17	9	-	-	-	-	-	50,325	10	295,922	15	
" 1862	676,442	5	54,701,897	8	4	-	-	-	-	-	54,923	4	62,778	17	
" 1863	736,750	17	55,438,648	-	11	-	-	-	-	-	63,528	8	72,258	14	
" 1864	619,433	19	56,058,082	-	6	-	-	-	-	-	53,050	2	62,231	9	
" 1865	462,549	9	56,520,631	10	-	-	-	-	-	-	41,026	4	68,081	12	
" 1866	741,957	5	57,262,588	15	1	-	-	-	-	-	68,037	11	78,390	15	
" 1867	495,109	18	57,757,698	13	6	-	-	-	-	-	42,613	17	59,992	6	
" 1868	794,759	13	58,552,458	6	7	-	-	-	-	-	68,008	7	70,460	13	
" 1869	637,284	15	59,189,743	1	8	-	-	-	-	-	56,579	18	63,648	5	
TOTAL - - - £.	59,180,743	1	8	-	-	166,389	14	6	1,078,915	9	4	4,813,445	17	10	
										5,278,087	-	10	4,257,866	17	

The following Annuities for Terms of Years are not included in this Account :—

DESCRIPTION.	A C T.		Sums received for Annuities.	Date of Commencement of Annuity.	Date of last Half-Yearly Payment of Annuity.	Number of Years.	Amount of Annuities.	
	£.	s. d.					£.	s. d.
Naval and Military Pension Annuity payable to the Bank of England.	-	-	13,089,419 $\frac{1}{2}$, paid in instalments, 1823-8.	6 July 1824	6 April 1867	43 $\frac{3}{4}$	585,740	-
Terminable Annuity, part of 16,000,000 $\frac{1}{2}$ Loan, anno 1855.	-	-	1,914,000 $\frac{1}{2}$, as estimated by Chancellor of Exchequer.	6 April 1855	5 April 1885	30	110,000	-
For Fortifications in 1860-1	2,000,000	-	200,000 $\frac{1}{2}$, paid in money -	6 April 1861	5 April 1885	24	12,760	-
" " 1861-2	-	-	400,000 $\frac{1}{2}$, " -	11 Oct. "		23 $\frac{1}{4}$	25,150	-
" " 1862-3	-	-	350,000 $\frac{1}{2}$, " -	6 April 1862		23	22,230	-
" " 1863-4	-	-	220,000 $\frac{1}{2}$, " -	11 Oct. "		22 $\frac{1}{2}$	14,450	-
" " 1864-5	-	-	200,000 $\frac{1}{2}$, " -	6 April 1863		22	12,975	-
" " 1865-6	-	-	760,000 $\frac{1}{2}$, " -	11 Oct. "		21 $\frac{1}{2}$	46,247	-
" " 1866-7	-	-	50,000 $\frac{1}{2}$, " -	6 April 1864		21	3,358	-
" " 1867-8	-	-	370,000 $\frac{1}{2}$, " -	11 Oct. "		21 $\frac{1}{2}$	24,691	-
" " 1868-9	-	-	250,000 $\frac{1}{2}$, " -	6 April 1865		20 $\frac{1}{2}$	17,109	-
" " 1869-0	-	-	200,000 $\frac{1}{2}$, " -	11 Oct. "		20	14,144	-
			250,000 $\frac{1}{2}$, " -	6 April 1866	5 April 1885	20 $\frac{1}{2}$	17,229	-
			300,000 $\frac{1}{2}$, " -	11 Oct. "		20	21,112	-
			110,000 $\frac{1}{2}$, " -	6 April 1867		19 $\frac{1}{2}$	7,371	-
			350,000 $\frac{1}{2}$, " -	11 Oct. "		19 $\frac{1}{2}$	25,588	-
			100,000 $\frac{1}{2}$, " -	6 April 1868		18 $\frac{1}{2}$	7,446	-
			150,000 $\frac{1}{2}$, " -	11 Oct. "		18 $\frac{1}{2}$	11,100	-
			350,000 $\frac{1}{2}$, " -	6 April 1869		17 $\frac{1}{2}$	26,325	-
			80,000 $\frac{1}{2}$, " -	11 Oct. "		17	6,096	-
			400,000 $\frac{1}{2}$, " -	6 April 1870		16	34,257	-
			325,000 $\frac{1}{2}$, " -	11 Oct. "		17	25,747	-
			200,000 $\frac{1}{2}$, " -	6 April 1880		16	16,783	-
			5,553,000 $\frac{1}{2}$.				389,683	-
For Post Office Savings Banks, in 1863-4.	-	-	Equivalent difference of 1,000,000 $\frac{1}{2}$ 3 $\frac{1}{2}$ per Cent. Stock, converted to 2 $\frac{1}{2}$ per Cent. Stock.	10 Oct. 1863	4 Aug. 1908	21 $\frac{1}{2}$	9,983	7
For Post Office Savings Banks, in 1866-7.	-	-	2,500,000 $\frac{1}{2}$ 3 $\frac{1}{2}$ per Cent. Stock, cancelled.	10 Oct. 1866		18	103,414	7
For Savings Banks, in 1863-4 -	-	-	5,000,000 $\frac{1}{2}$ " " -	10 Oct. 1863		21 $\frac{1}{2}$	315,017	-
" " 1867-8 -	-	-	2,500,000 $\frac{1}{2}$ " " -	6 April 1867		18	171,544	-
" " 30 Vict. c. 26 -	-	-	6,000,000 $\frac{1}{2}$ Exchequer Debt, at 3 $\frac{1}{2}$ per Cent., cancelled.	6 July "		"	445,675	-
" " 18,000,000 $\frac{1}{2}$ " " -	-	-					832,236	-
Red Sea Telegraph Annuity	-	-					1,315,208	-
							26,000	-
							2,962,519	14
							667,398	9
							82,876	13
Of which there remained payable on 31st March 1869	-	-	-	-	-	-	-	-
Add.—Life Annuities, per 48 Geo. 3, c. 142, &c.	-	-	-	-	4 Aug. 1908	-	-	-
Annuities for Terms of Years, per 59 Geo. 3, c. 31, &c.	-	-	-	-	"	-	-	-
Tontine and other Life Annuities	-	-	-	-	"	-	-	-
						English	12,190	13
						Irish	15,830	11
							28,021	4
TOTAL LIFE AND TERMINABLE ANNUITIES payable on 31st March 1869	-	-	-	-	-	-	4,010,816	1

Appendix, No. 11.

REDEMPTION OF LAND TAX.

ABSTRACT ACCOUNT of the Amount of Land Tax received at the Exchequer, of Land Tax Redeemed, and of Stock Transferred and Purchased for Redemption of Land Tax, &c., in each Financial Year, from the passing of the Act 38 Geo. 3, c. 60, in 1798, to 31 March 1869, viz. :—

1. Land Tax received at the Exchequer, including Interest on Amount of Contracts for the Redemption of Land Tax.
2. Land Tax Redeemed.
3. Total Land Tax Redeemed up to the end of the Year.
4. Stock Transferred and Purchased for Redemption of Land Tax.
5. Annual Dividend of such Stock.
6. Total such Stock Transferred and Purchased up to the end of each Year.
7. Annual Dividend of such Total Stock.
8. Total such Stock held by Commissioners of National Debt, and bearing Interest for Accumulation.
9. Annual Dividend of such Stock held.

Note.—Under the provisions of the Act 38 Geo. 3, c. 60, the Dividends of Stock purchased and transferred for Redemption of Land Tax were to cease upon such transfer, but the Capital Stock was to remain in the names of the Commissioners for the Reduction of the National Debt. The Total Capital Stock continued to be so held until 1837, when all such Capital Stock was authorised to be cancelled, under 7 Will. 4, c. 17. See further under the head of Land Tax, in Appendix 13.

PERIOD.	1. Land Tax Received at the Exchequer.	2. Land Tax Redeemed.	3. Total Land Tax Redeemed up to the end of the Year.	4. Stock Transferred and Purchased for Redemption of Land Tax.	5. Annual Dividend of such Stock Transferred and Purchased.	6. Total Stock Transferred and Purchased for Redemption of Land Tax.	7. Annual Dividend of such Total Stock Purchased and Transferred, up to the end of each Year.	8. Total such Stock held and bearing Interest for Accumulation.	9. Annual Dividend of such Stock held.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Year to 5 January 1799 -	2,037,627	—	—	—	—	—	—		
„ 1800 -	1,642,301	435,888	435,888	13,059,587	391,788	13,059,587	391,788		
„ 1801 -	1,656,610	40,418	476,306	3,034,215	91,026	16,093,802	482,814		
„ 1802 -	1,552,782	33,287	509,593	1,907,346	57,220	18,001,148	540,034		
„ 1803 -	1,580,888	16,470	526,063	1,179,439	35,383	19,180,587	575,418		
„ 1804 -	1,506,238	55,819	581,882	1,967,302	59,019	21,147,889	634,437		
„ 1805 -	1,467,284	16,748	598,630	646,419	19,393	21,794,308	653,829		
„ 1806 -	1,536,482	12,915	611,545	531,432	15,943	22,325,740	669,772		
„ 1807 -	1,451,773	12,993	624,538	391,046	11,731	22,716,786	681,504		
„ 1808 -	1,432,790	9,293	633,831	260,043	7,801	22,976,830	689,305		
„ 1809 -	1,582,734	6,619	640,450	237,566	7,127	23,214,396	696,432		
„ 1810 -	1,511,955	6,550	647,000	207,073	6,212	23,421,468	702,644		
„ 1811 -	1,418,337	7,324	654,324	284,623	8,539	23,706,092	711,183		
„ 1812 -	1,332,432	7,472	661,796	234,965	7,049	23,941,057	718,232		
„ 1813 -	1,368,128	11,554	673,350	437,747	13,132	24,378,805	731,364		
„ 1814 -	1,303,400	6,987	680,337	255,076	7,652	24,633,881	739,016		
„ 1815 -	1,295,983	10,605	690,942	326,432	9,793	24,960,314	748,808		
„ 1816 -	1,195,974	5,127	696,069	194,743	5,842	25,155,057	754,652		
„ 1817 -	1,234,418	3,485	699,554	135,937	4,078	25,290,994	758,730		
„ 1818 -	1,245,343	3,235	702,789	98,239	2,947	25,389,233	761,677		
„ 1819 -	1,272,474	4,299	707,088	112,860	3,386	25,502,093	765,063		
„ 1820 -	1,293,714	2,802	709,890	134,225	4,027	25,636,318	769,090		
„ 1821 -	1,203,716	2,241	712,131	89,883	2,696	25,726,201	771,786		
„ 1822 -	1,281,335	2,231	714,362	92,888	2,787	25,819,089	774,573		
„ 1823 -	1,186,464	2,153	716,515	90,935	2,728	25,910,024	777,301		
„ 1824 -	1,245,960	1,538	718,103	67,055	2,012	25,977,080	779,312	*273,108	8,193
„ 1825 -	1,292,462	1,690	719,793	70,367	2,111	26,047,446	781,423	282,243	8,467

* This amount of 273,108 *l.* 9 *s.* 6 *d.* of 3 *l.* per Cent. Stock was created in 1823, being equivalent to the accumulation of Interest of Stock transferred under Schedules C. and D. of the Act 58 Geo. 3, c. 123, in respect of annual instalments for the Redemption of Land Tax, per ss. 14-15, such Interest having been up to that period deducted from the annual charge. The dividends on such Stock ceased in 1836 and 1837, under the provision of the Act 7 Will. 4, c. 17.

Appendix, No. 11.—ABSTRACT ACCOUNT of Land Tax received at the Exchequer, &c.—*continued.*

PERIOD.	1. Land Tax Received at the Exchequer in each Year.	2. Land Tax Redeemed in each Year.	3. Total Land Tax Redeemed up to the end of each Year.	4. Stock Transferred and Purchased for Redemption of Land Tax in each Year.	5. Annual Dividend of such Stock Transferred and Purchased.	6. Total Stock Transferred and Purchased for Redemption of Land Tax, up to the end of each Year.	7. Annual Dividend of such Total Stock Purchased and Transferred.	8. Total such Stock remaining and bearing Interest for Accumula- tion.	9. Annual Dividend of such Stock remaining.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Year to 5 January 1826 -	1,275,255	1,210	721,003	58,665	1,760	26,106,111	783,183	291,752	8,753
" 1827 -	1,245,056	1,864	722,867	79,990	2,400	26,186,102	785,583	302,998	9,090
" 1828 -	1,274,184	1,848	724,715	81,467	2,444	26,267,569	788,027	314,198	9,426
" 1829 -	1,216,160	1,497	726,212	53,449	1,603	26,321,018	789,630	325,565	9,767
" 1830 -	1,209,159	1,143	727,355	59,528	1,786	26,380,546	791,416	336,995	10,110
" 1831 -	1,184,790	1,134	728,489	48,327	1,450	26,428,873	792,866	348,321	10,450
" 1832 -	1,161,312	1,593	730,082	51,510	1,545	26,480,383	794,411	361,582	10,847
" 1833 -	1,184,340	902	730,984	39,507	1,185	26,519,890	795,596	374,850	11,246
" 1834 -	1,155,019	1,277	732,261	39,541	1,186	26,559,431	796,782	387,913	11,637
" 1835 -	1,203,578	705	732,966	40,148	1,204	26,599,579	797,936	400,992	12,030
" 1836 -	1,199,783	952	733,918	40,744	1,222	26,640,323	799,208	414,356	12,431
" 1837 -	1,199,609	959	734,877	46,136	1,384	26,686,459	800,592	428,276	12,848
" 1838 -	1,192,635	990	735,867	56,183	1,685	26,742,642	802,277	496	15
" 1839 -	1,184,830	2,520	738,387	71,158	2,135	26,813,800	804,412	—	—
" 1840 -	1,174,100	3,395	741,782	123,546	3,706	26,937,346	808,118	—	—
" 1841 -	1,181,283	1,159	742,941	51,318	1,540	26,988,664	809,658	—	—
" 1842 -	1,214,431	1,242	744,183	41,403	1,242	27,030,067	810,900	—	—
" 1843 -	1,172,842	657	744,840	26,724	802	27,056,791	811,702	—	—
" 1844 -	1,159,149	566	745,406	24,976	749	27,081,767	812,451	—	—
" 1845 -	1,164,041	1,049	746,455	29,087	873	27,110,854	813,324	—	—
" 1846 -	1,161,312	766	747,221	35,365	1,061	27,146,219	814,385	—	—
" 1847 -	1,165,658	763	747,984	19,611	588	27,165,830	814,973	—	—
" 1848 -	1,154,744	1,382	749,366	53,216	1,596	27,219,046	816,569	—	—
" 1849 -	1,158,245	1,179	750,545	44,377	1,331	27,263,423	817,900	—	—
" 1850 -	1,159,322	589	751,134	29,190	876	27,292,613	818,776	—	—
" 1851 -	1,159,386	995	752,129	34,002	1,020	27,326,615	819,796	—	—
" 1852 -	1,142,905	900	753,029	31,927	958	27,358,542	820,754	—	—
" 1853 -	1,151,612	1,457	754,486	43,193	1,296	27,401,735	821,050	—	—
" 1854 -	1,146,937	7,814	762,300	182,589	5,478	27,584,324	827,528	—	—
Quarter to 5 April 1854 -	47,583			77,856	2,336	27,662,180	829,864	—	—
Year to 31 March 1855 -	1,155,676*	2,893	765,193	84,605	2,538	27,746,785	832,402	—	—
" 1856 -	1,157,525	2,728	767,921	80,906	2,427	27,827,691	834,829	—	—
" 1857 -	1,149,082	1,724	769,645	76,936	2,308	27,904,627	837,137	—	—
" 1858 -	1,142,173	2,398	772,043	81,633	2,449	27,986,260	839,586	—	—
" 1859 -	1,131,768	2,951	774,994	53,220	1,597	28,039,480	841,183	—	—
" 1860 -	1,137,034	1,717	776,711	47,856	1,436	28,087,336	842,619	—	—
" 1861 -	1,144,672	1,635	778,346	75,478	2,264	28,162,814	844,883	—	—
" 1862 -	1,134,984	2,522	780,868	55,457	1,662	28,218,271	846,545	—	—
" 1863 -	1,106,354	1,878	782,746	60,801	1,824	28,279,072	848,369	—	—
" 1864 -	1,107,517	1,648	784,394	82,230	2,467	28,361,302	850,836	—	—
" 1865 -	1,123,920	2,969	787,363	107,788	3,234	28,469,090	854,070	—	—
" 1866 -	1,109,713	3,408	790,771	178,864	5,366	28,647,954	859,436	—	—
" 1867 -	1,111,750	6,010	796,781	101,843	3,055	28,749,797	862,491	—	—
" 1868 -	1,092,696	3,616	800,397	68,098	2,043	28,817,895	864,534	—	—
" 1869 -	1,117,571	2,051	802,448	87,747	2,633	28,905,642	867,167	—	—

* Up to 5 April 1854, the Net Amount of Land Tax, after defraying the costs of collection, was paid into the Exchequer. From that period the Gross Revenue of Land Tax was so paid.

Appendix, No. 12

NATIONAL DEBT.

ABSTRACT ACCOUNT of the Amount of Capital of FUNDED and UNFUNDED DEBT of *Great Britain* Commons' Paper, N° 443 of 1858, page 70, &c.), together with the Annual Charge for Interest of Funded Public Debt of *Great Britain* and *Ireland* up to the Period of the Consolidation of the National Debts of the

War or Peace.	Reign.	Years		UNREDEEMED CAPITALS.			
				Funded.	Unfunded.	Separate Totals.	General Totals, United Kingdom.
				£.	£.	£.	£.
War -	W. & M.	3 & 4	1691	-	3,130,000	-	3,130,000
"		4 & 5	1692	-	3,310,547	-	3,310,547
"		5 & 6	1693	-	5,902,839	-	5,902,839
"		6 & 7	1694	1,200,000	5,534,297	-	6,734,297
"	William III.	7 & 8	1695	1,200,000	7,236,846	-	8,436,846
"		8 & 9	1696	1,200,000	10,879,178	-	11,579,178
War -		9 & 10	1697	1,200,000	13,322,925	-	14,522,925
Peace -		10 & 11	1698	3,200,000	12,245,416	-	15,445,416
"	Anne.	11 & 12	1699	3,200,000	10,599,355	-	13,799,355
"		12 & 13	1700	3,200,000	9,407,080	-	12,607,080
"		13	1701	3,200,000	9,352,486	-	12,552,486
Peace -		1	1702	3,200,000	9,567,225	-	12,767,225
War -	George I.	1 & 2	1703	Great Britain 3,200,000	9,125,779	-	12,325,779
"		2 & 3	1704	- 3,200,000	9,163,474	-	12,363,474
"		3 & 4	1705	- 3,200,000	8,935,351	-	12,135,351
"		4 & 5	1706	- 3,864,263	8,523,767	-	12,388,030
"		5 & 6	1707	- 5,064,263	10,180,036	-	15,244,299
"		6 & 7	1708	- 5,064,263	10,454,143	-	15,518,406
"		7 & 8	1709	- 7,239,291	11,694,048	-	18,933,339
"		8 & 9	1710	- 7,239,291	14,096,354	-	21,335,645
"		9 & 10	1711	- 11,770,061	10,628,364	-	22,398,425
"		10 & 11	1712	- 25,669,559	9,353,129	-	34,922,688
War -		11 & 12	1713	- 26,078,085	8,621,762	-	34,699,847
Peace -		12 & 13	1714	- 27,820,321	8,355,139	-	36,175,460
"		1	1715	- 29,617,622	7,805,612	-	37,423,234
"		2 & 3	1716	- 29,493,388	8,425,080	-	37,918,468
"		3 & 4	1717	Great Britain 32,656,633 Ireland 46,153	7,605,471	40,262,104 46,153	40,308,257
Peace -	George I.	4 & 5	1718	Great Britain 34,720,046 Ireland 46,153	5,613,485	40,333,531 46,153	40,379,684
War -		5 & 6	1719	Great Britain 37,416,790 Ireland 46,153	4,409,298	41,826,088 46,153	41,872,241
"		6 & 7	1720	Great Britain 49,798,737 Ireland 46,153	4,134,818	53,933,555 46,153	53,979,708
War -		7 & 8	1721	Great Britain 49,765,562 Ireland 46,153	4,593,393	54,358,955 46,153	54,405,108
Peace -		8 & 9	1722	Great Britain 49,874,746 Ireland 46,153	4,281,467	54,156,213 46,153	54,202,366
"		9 & 10	1723	Great Britain 48,505,007 Ireland 46,153	4,445,830	52,950,837 46,153	52,996,990

Appendix, No. 12.

NATIONAL DEBT.

and *Ireland*, at the close of each Financial Year from 1688 to 31 March 1839 (as shown up to 1863, in and Unfunded Debt, including Management, and for Life and Terminable Annuities; distinguishing the two Kingdoms, on 5 January 1817, per 56 Geo. 3, c. 98, under the terms of the Treaty of Union.

INTEREST, &c., AND ANNUITIES.						Years	War or Peace.
Funded Debt (including Management).	Unfunded.	Annuities.	Separate Totals.	General Totals, United Kingdom.			
£.	£.	£.	£.	£.			
-	232,000	-	-	232,000	- - - - -	1691	War -
-	230,060	-	-	230,000	- - - - -	1692	"
-	387,826	119,275	-	507,101	- - - - -	1693	"
100,000	404,891	313,407	-	818,298	- - - - -	1694	"
100,000	473,785	313,407	-	887,192	- - - - -	1695	"
100,000	674,564	312,407	-	1,086,971	- - - - -	1696	"
100,000	911,112	311,407	-	1,322,519	- - - - -	1697	{ War - Peace of
260,000	898,104	310,407	-	1,468,511	- - - - -	1698	Ryswick.
260,000	854,132	309,407	-	1,423,539	- - - - -	1699	"
260,000	683,673	308,407	-	1,252,080	- - - - -	1700	"
260,000	650,740	308,407	-	1,219,147	- - - - -	1701	"
260,000	647,759	307,565	-	1,215,324	- - - - -	1702	{ Peace. War
260,000	588,240	310,220	-	1,158,460	Great Britain - - -	1703	"
260,000	559,045	414,965	-	1,234,010	- - - - -	1704	"
260,000	535,086	414,965	-	1,210,051	- - - - -	1705	"
299,856	498,504	645,208	-	1,443,568	- - - - -	1706	"
299,856	573,378	717,396	-	1,590,630	- - - - -	1707	"
299,856	585,420	837,196	-	1,722,472	- - - - -	1708	"
406,358	678,123	836,996	-	1,921,477	- - - - -	1709	"
406,358	880,675	777,796	-	2,064,829	- - - - -	1710	"
678,204	683,577	912,596	-	2,274,377	- - - - -	1711	"
1,514,174	607,535	912,369	-	3,034,078	- - - - -	1712	"
1,532,025	560,093	912,169	-	3,004,287	- - - - -	1713	{ War - Peace of Utrecht.
1,610,798	540,309	912,028	-	3,063,135	- - - - -	1714	"
1,709,043	493,612	911,970	-	3,114,625	- - - - -	1715	"
1,702,414	553,290	911,912	-	3,167,616	- - - - -	1716	"
1,734,455 3,231	494,754 -	911,853 -	3,141,062 3,231	3,144,293	{ Great Britain Ireland - - -	1717	"
1,721,220 3,231	329,643 -	911,795 -	2,962,658 3,231	2,965,889	{ Great Britain Ireland - - -	1718	{ Peace. War -
1,688,276 3,231	314,340 -	816,523 -	2,819,139 3,231	2,822,370	{ Great Britain Ireland - - -	1719	"
2,463,710 3,231	195,727 -	183,766 -	2,843,203 3,231	2,846,434	{ Great Britain Ireland - - -	1720	"
2,474,343 3,231	194,582 -	183,224 -	2,852,149 3,231	2,855,380	{ Great Britain Ireland - - -	1721	{ War - Peace.
2,477,259 3,231	144,411 -	182,683 -	2,804,353 3,231	2,807,584	{ Great Britain Ireland - - -	1722	"
2,410,022 3,231	132,528 -	182,290 -	2,724,849 3,231	2,728,080	{ Great Britain Ireland - - -	1723	"

with France.

War of Spanish Succession.

with Spain.

Appendix, No. 12.—ABSTRACT ACCOUNT of the Funded and Unfunded Capitals of the National Debt of

War or Peace.	Reign.	Years		UNREDEEMED CAPITALS OF THE PUBLIC DEBT OF GREAT BRITAIN AND OF IRELAND.			
				Funded.	Unfunded.	Separate Totals.	General Totals, United Kingdom.
				£.	£.	£.	£.
Peace	George I.	10 & 11	1724 { Great Britain - 48,086,742 Ireland - 46,153	48,086,742 46,153	5,190,675 -	53,277,417 46,153	53,323,570 {
"		11 & 12	1725 { Great Britain - 48,061,472 Ireland - 46,153	48,061,472 46,153	4,131,452 -	52,192,924 46,153	52,239,077 {
"		12 & 13	1726 { Great Britain - 49,047,142 Ireland - 46,153	49,047,142 46,153	3,757,502 -	52,804,644 46,153	52,850,797 {
"		13	1727 { Great Britain - 47,946,972 Ireland - 46,153	47,946,972 46,153	4,530,798 -	52,477,770 46,153	52,523,923 {
"		1					
"		1 & 2	1728 { Great Britain - 47,665,052 Ireland - 46,153	47,665,052 46,153	4,249,371 -	51,914,423 46,153	51,960,576 {
"		2 & 3	1729 { Great Britain - 47,640,024 Ireland - 184,615	47,640,024 184,615	3,716,581 -	51,356,605 184,615	51,541,220 {
"		3 & 4	1730 { Great Britain - 46,640,024 Ireland - 184,615	46,640,024 184,615	4,005,671 -	50,645,695 184,615	50,830,310 {
"		4 & 5	1731 { Great Britain - 46,840,024 Ireland - 184,615	46,840,024 184,615	3,714,147 -	50,554,171 184,615	50,738,786 {
"		5 & 6	1732 { Great Britain - 45,840,024 Ireland - 276,923	45,840,024 276,923	3,719,691 -	49,559,715 276,923	49,836,638 {
"	George II.	6 & 7	1733 { Great Britain - 44,840,024 Ireland - 276,923	44,840,024 276,923	3,611,150 -	48,451,174 276,923	48,728,097 {
"		7 & 8	1734 { Great Britain - 44,840,024 Ireland - 254,123	44,840,024 254,123	3,727,269 -	48,567,293 254,123	48,821,416 {
"		8 & 9	1735 { Great Britain - 44,840,024 Ireland - 254,123	44,840,024 254,123	3,853,942 -	48,693,966 254,123	48,948,089 {
"		9 & 10	1736 { Great Britain - 44,440,024 Ireland - 240,923	44,440,024 240,923	3,743,704 -	48,183,728 240,923	50,424,651 {
"		10 & 11	1737 { Great Britain - 43,440,024 Ireland - 240,923	43,440,024 240,923	3,550,352 -	46,990,376 240,923	47,231,299 {
"		11 & 12	1738 { Great Britain - 42,740,024 Ireland - 222,462	42,740,024 222,462	3,535,014 -	46,275,038 222,462	46,497,500 {
Peace		12 & 13	1739 { Great Britain - 42,740,024 Ireland - 222,462	42,740,024 222,462	3,651,397 -	46,391,421 222,462	46,613,883 {
"		13 & 14	1740 { Great Britain - 42,740,024 Ireland - 209,538	42,740,024 209,538	4,173,017 -	46,913,041 209,538	47,122,579 {
"		14 & 15	1741 { Great Britain - 42,740,024 Ireland - 209,538	42,740,024 209,538	5,432,877 -	48,172,901 209,538	48,382,439 {
"		15 & 16	1742 { Great Britain - 45,140,024 Ireland - 314,492	45,140,024 314,492	6,392,807 -	51,532,831 314,492	51,847,323 {
"		16 & 17	1743 { Great Britain - 46,940,024 Ireland - 314,492	46,940,024 314,492	5,946,473 -	52,886,497 314,492	53,200,989 {
"		17 & 18	1744 { Great Britain - 49,740,024 Ireland - 309,508	49,740,024 309,508	6,692,886 -	56,432,910 309,508	56,742,418 {
"		18 & 19	1745 { Great Britain - 51,740,024 Ireland - 309,508	51,740,024 309,508	7,668,285 -	59,408,309 309,508	59,717,817 {
"		19 & 20	1746 { Great Britain - 55,726,824 Ireland - 346,246	55,726,824 346,246	8,544,774 -	64,271,598 346,246	64,617,844 {
"		20 & 21	1747 { Great Britain - 61,126,824 Ireland - 346,246	61,126,824 346,246	7,642,344 -	68,769,168 346,246	69,115,414 {
War Peace		21 & 22	1748 { Great Britain - 68,056,824 Ireland - 363,323	68,056,824 363,323	7,391,985 -	75,448,809 363,323	75,812,132 {

Great Britain and Ireland, and the Annual Charge for Interest, &c. from 1688 to 1868-9—continued.

INTEREST, &c., AND ANNUITIES.						Year.	War or Peace.
Funded (including Management).	Unfunded.	Annuities.	Separate Totals.	General Totals, United Kingdom.			
£.	£.	£.	£.	£.			
2,388,833 3,231	153,388 -	181,915 -	2,724,086 3,231	2,727,317	{ Great Britain - - Ireland - - - }	1724	{ War. Peace.
2,387,822 3,231	145,005 -	181,531 -	2,714,358 3,231	2,717,589	{ Great Britain - - Ireland - - - }	1725	"
2,417,610 3,231	137,664 -	181,123 -	2,736,397 3,231	2,739,628	{ Great Britain - - Ireland - - - }	1726	"
1,997,257 3,231	179,569 -	180,877 -	2,357,703 3,231	2,360,934	{ Great Britain - - Ireland - - - }	1727	"
1,985,751 3,231	162,996 -	154,484 -	2,303,231 3,231	2,306,462	{ Great Britain - - Ireland - - - }	1728	"
1,984,750 9,231	143,685 -	154,484 -	2,282,919 9,231	2,292,150	{ Great Britain - - Ireland - - - }	1729	"
1,912,211 9,231	151,201 -	154,484 -	2,217,896 9,231	2,227,127	{ Great Britain - - Ireland - - - }	1830	"
1,910,416 9,231	145,855 -	154,484 -	2,210,755 9,231	2,219,986	{ Great Britain - - Ireland - - - }	1731	"
1,870,100 14,769	150,038 -	154,484 -	2,174,622 14,769	2,189,391	{ Great Britain - - Ireland - - - }	1732	"
1,829,785 14,769	154,367 -	154,484 -	2,138,636 14,769	2,153,405	{ Great Britain - - Ireland - - - }	1733	"
1,829,785 13,629	138,249 -	154,484 -	2,122,518 13,629	2,136,147	{ Great Britain - - Ireland - - - }	1734	"
1,829,785 13,629	143,702 -	154,484 -	2,127,971 13,629	2,141,600	{ Great Britain - - Ireland - - - }	1735	"
1,807,469 12,969	133,871 -	154,484 -	2,095,824 12,969	2,108,793	{ Great Britain - - Ireland - - - }	1736	"
1,767,153 12,969	122,467 -	154,484 -	2,044,104 12,969	2,057,073	{ Great Britain - - Ireland - - - }	1737	"
1,736,153 12,046	123,215 -	154,484 -	2,013,852 12,046	2,025,898	{ Great Britain - - Ireland - - - }	1738	"
1,736,153 12,046	128,201 -	154,484 -	2,018,838 12,046	2,030,884	{ Great Britain - - Ireland - - - }	1739	{ Peace. War.
1,736,153 11,400	149,535 -	154,484 -	2,040,172 11,400	2,051,572	{ Great Britain - - Ireland - - - }	1740	"
1,736,153 11,400	197,913 -	154,484 -	2,088,550 11,400	2,099,950	{ Great Britain - - Ireland - - - }	1741	"
1,760,603 14,254	227,795 -	154,484 -	2,142,882 14,254	2,157,136	{ Great Britain - - Ireland - - - }	1742	"
1,815,615 14,254	207,068 -	144,649 -	2,167,332 14,254	2,181,586	{ Great Britain - - Ireland - - - }	1743	"
1,900,628 13,967	234,058 -	144,649 -	2,279,335 13,967	2,293,302	{ Great Britain - - Ireland - - - }	1744	"
1,961,753 13,967	288,232 -	164,377 -	2,414,362 13,967	2,428,329	{ Great Britain - - Ireland - - - }	1745	"
2,122,912 15,421	307,922 -	203,976 -	2,634,810 15,421	2,650,231	{ Great Britain - - Ireland - - - }	1746	"
2,341,950 15,421	315,293 -	209,874 -	2,867,117 15,421	2,882,538	{ Great Britain - - Ireland - - - }	1747	"
2,623,048 16,104	316,616 -	209,997 -	3,149,661 16,104	3,165,765	{ Great Britain - - Ireland - - - }	1748	{ War. Peace. Treaty of Aix- la-Chapelle.

War of Right of Search with Spain, 1739.
War of Austrian Succession, 1742.

Appendix, No. 12.—ABSTRACT ACCOUNT of the Funded and Unfunded Capitals of the National Debt of

War or Peace.	Reign.	Years		UNREDEEMED CAPITALS OF THE PUBLIC DEBT OF GREAT BRITAIN AND OF IRELAND.			
				Funded.	Unfunded.	Separate Totals.	General Totals, United Kingdom.
				£	£.	£.	£.
Peace -	George II.	22 & 23	1749 { Great Britain - Ireland -	71,129,296 363,323	5,996,321 -	77,125,617 363,323	77,488,940 {
"		23 & 24	1750 { Great Britain - Ireland -	71,428,148 229,569	5,202,093 -	76,630,241 229,569	76,859,810 {
"		24 & 25	1751 { Great Britain - Ireland -	71,251,255 229,569	5,716,202 -	76,967,457 229,569	77,197,026 {
"		25 & 26	1752 { Great Britain - Ireland -	70,851,255 113,538	5,466,890 -	76,318,145 113,538	76,431,683 {
"		26 & 27	1753 { Great Britain - Ireland -	70,851,255 113,538	4,070,022 -	74,921,277 113,538	75,024,815 {
"		27 & 28	1754 { Great Britain - Ireland -	70,851,255 17,907	1,259,120 -	72,110,375 17,907	72,128,282 {
"		28 & 29	1755 { Great Britain - Ireland -	71,751,255 17,907	736,410 -	72,487,665 17,907	72,505,572 {
Peace - } War - }		29 & 30	1756 { Great Britain - Ireland -	73,751,255 8,215	815,555 -	74,566,810 8,215	74,575,025 {
"		30 & 31	1757 { Great Britain - Ireland -	76,751,255 8,215	1,065,927 -	77,817,182 8,215	77,825,397 {
"		31 & 32	1758 { Great Britain - Ireland -	81,751,255 4,892	1,371,862 -	83,123,117 4,892	83,128,009 {
"		32 & 33	1759 { Great Britain - Ireland -	89,341,255 4,892	1,927,312 -	91,268,567 4,892	91,273,459 {
"		33 & 34	1760 { Great Britain - Ireland -	97,581,255 281,538	4,151,225 -	101,732,480 281,538	102,014,018 {
"		1					
"		1 & 2	1761 { Great Britain - Ireland -	109,581,255 327,692	4,386,040 -	113,967,295 327,692	114,294,987 {
"		2 & 3	1762 { Great Britain - Ireland -	121,581,255 507,692	4,705,990 -	126,287,245 507,692	126,794,937 {
War - } Peace - }		3 & 4	1763 { Great Britain - Ireland -	128,584,808 595,385	3,555,856 -	132,120,664 595,385	132,716,049 {
"	4 & 5	1764 { Great Britain - Ireland -	127,693,920 563,169	5,030,851 -	132,724,771 563,169	133,287,940 {	
"	5 & 6	1765 { Great Britain - Ireland -	128,305,032 544,615	2,966,526 -	131,271,558 544,615	131,816,173 {	
"	6 & 7	1766 { Great Britain - Ireland -	128,934,143 627,692	2,075,096 -	131,009,239 627,692	131,636,931 {	
"	7 & 8	1767 { Great Britain - Ireland -	129,563,255 618,461	1,929,106 -	131,492,361 618,461	132,110,822 {	
"	8 & 9	1768 { Great Britain - Ireland -	129,713,255 609,231	2,264,918 -	131,978,173 609,231	132,587,404 {	
"	9 & 10	1769 { Great Britain - Ireland -	127,963,255 604,615	1,745,410 -	129,708,665 604,615	130,313,280 {	
"	10 & 11	1770 { Great Britain - Ireland -	126,463,255 669,230	2,065,148 -	128,528,403 669,230	129,197,633 {	
"	11 & 12	1771 { Great Britain - Ireland -	126,463,255 735,138	1,787,619 -	128,250,874 735,138	128,986,012 {	

Great Britain and Ireland, and the Annual Charge for Interest, &c. from 1688 to 1688-9—continued.

INTEREST, &c., AND ANNUITIES.								War or Peace.
Funded (including Management).	Unfunded.	Annuities.	Separate Totals.	General Totals, United Kingdom.			Years	
£.	£.	£.	£.	£.				
2,747,667 16,104	233,036 -	208,051 -	3,188,754 16,104	3,204,858	{ Great Britain Ireland	- -	1749	Peace.
2,389,215 9,183	182,448 -	208,505 -	2,780,168 9,183	2,789,351	{ Great Britain Ireland	- -	1750	"
2,359,815 9,183	193,479 -	207,007 -	2,760,301 9,183	2,769,484	{ Great Britain Ireland	- -	1751	"
2,345,815 4,542	176,049 -	208,906 -	2,730,770 4,542	2,735,312	{ Great Britain Ireland	- -	1752	"
2,345,815 4,542	138,058 -	205,623 -	2,689,496 4,542	2,694,038	{ Great Britain Ireland	- -	1753	"
2,345,815 716	96,988 -	204,933 -	2,647,736 716	2,648,452	{ Great Britain Ireland	- -	1754	"
2,373,319 716	71,984 -	204,022 -	2,649,325 716	2,650,041	{ Great Britain Ireland	- -	1755	"
2,441,939 329	107,709 -	203,589 -	2,753,237 329	2,753,566	{ Great Britain Ireland	- -	1756	{ Peace. War.
2,350,059 329	154,699 -	231,167 -	2,735,925 329	2,736,254	{ Great Britain Ireland	- -	1757	
2,525,359 196	155,760 -	237,392 -	2,918,511 196	2,918,707	{ Great Britain Ireland	- -	1758	
2,757,309 196	187,750 -	236,640 -	3,181,699 196	3,181,895	{ Great Britain Ireland	- -	1759	"
3,091,524 11,261	241,249 -	232,241 -	3,565,014 11,261	3,576,275	{ Great Britain Ireland	- -	1760	"
3,460,047 13,108	316,072 -	359,772 -	4,135,891 13,108	4,148,999	{ Great Britain Ireland	- -	1761	"
3,948,454 20,308	301,240 -	477,847 -	4,727,541 20,308	4,747,849	{ Great Britain Ireland	- -	1762	"
4,231,708 23,815	299,675 -	477,535 -	5,008,918 23,815	5,032,733	{ Great Britain Ireland	- -	1763	{ War. Peace.
4,196,384 22,527	309,692 -	474,262 -	4,980,338 22,527	5,002,865	{ Great Britain Ireland	- -	1764	
4,206,352 21,785	223,792 -	476,321 -	4,906,465 21,785	4,028,250	{ Great Britain Ireland	- -	1765	
4,216,868 25,108	172,631 -	472,739 -	4,862,238 25,108	4,887,346	{ Great Britain Ireland	- -	1766	"
4,227,385 24,738	153,145 -	470,290 -	4,850,820 24,738	4,875,558	{ Great Britain Ireland	- -	1767	"
4,214,469 24,369	162,775 -	468,550 -	4,845,794 24,369	4,870,163	{ Great Britain Ireland	- -	1768	"
4,143,489 24,046	151,775 -	467,631 -	4,762,895 24,046	4,786,941	{ Great Britain Ireland	- -	1769	"
4,077,612 26,631	142,008 -	465,828 -	4,685,448 26,631	4,712,079	{ Great Britain Ireland	- -	1770	"
4,077,612 29,267	164,294 -	462,521 -	4,704,427 29,267	4,733,694	{ Great Britain Ireland	- -	1771	"

Seven Years' War

Seven Years' War

Appendix, No. 12.—ABSTRACT ACCOUNT of the Funded and Unfunded Capitals of the National Debt of

War or Peace.	Reign.	Years		UNREDEEMED CAPITALS OF THE PUBLIC DEBT OF GREAT BRITAIN AND OF IRELAND.			
				Funded.	Unfunded.	Separate Totals.	General Totals, United Kingdom.
	Years.			£.	£.	£.	£.
Peace	12 & 13	1772	{ Great Britain - 124,963,255 Ireland - 827,446	124,963,255 827,446	2,245,832 -	127,209,087 827,446	128,036,533
"	13 & 14	1773	{ Great Britain - 124,963,255 Ireland - 799,754	124,963,255 799,754	3,108,488 -	128,071,743 799,754	128,871,497
Peace } War }	14 & 15	1774	{ Great Britain - 123,963,255 Ireland - 799,754	123,963,255 799,754	2,399,404 -	126,362,659 799,754	127,162,413
"	15 & 16	1775	{ Great Britain - 122,963,255 Ireland - 799,754	122,963,255 799,754	3,079,802 -	126,043,057 799,754	126,842,811
"	16 & 17	1776	{ Great Britain - 125,113,255 Ireland - 786,277	125,113,255 786,277	5,337,751 -	130,451,006 786,277	131,237,283
"	17 & 18	1777	{ Great Britain - 130,113,255 Ireland - 939,323	130,113,255 939,323	5,724,059 -	135,837,314 939,323	136,776,637
"	18 & 19	1778	{ Great Britain - 136,113,255 Ireland - 939,323	136,113,255 939,323	6,000,056 -	142,113,311 939,323	143,052,634
"	19 & 20	1779	{ Great Britain - 143,113,255 Ireland - 939,323	143,113,255 939,323	9,392,541 129,231	152,505,796 1,068,554	153,574,350
"	20 & 21	1780	{ Great Britain - 155,113,255 Ireland - 1,133,169	155,113,255 1,133,169	10,942,250 272,308	166,055,505 1,405,477	167,460,982
"	21 & 22	1781	{ Great Britain - 176,113,255 Ireland - 1,170,092	176,113,255 1,170,092	11,643,026 332,308	187,756,281 1,502,400	189,258,681
"	22 & 23	1782	{ Great Britain - 196,363,255 Ireland - 1,410,092	196,363,255 1,410,092	16,448,547 507,692	212,811,802 1,917,784	214,729,586
War } Peace }	23 & 24	1783	{ Great Britain - 211,363,255 Ireland - 1,410,092	211,363,255 1,410,092	18,513,114 557,170	229,876,369 1,967,262	231,843,631
"	24 & 25	1784	{ Great Britain - 227,240,597 Ireland - 1,386,452	227,240,597 1,386,452	13,685,311 750,785	240,925,908 2,137,237	243,063,145
"	25 & 26	1785	{ Great Britain - 238,231,248 Ireland - 1,462,652	238,231,248 1,462,652	5,096,815 795,755	243,328,063 2,258,407	245,586,470
"	26 & 27	1786	{ Great Britain - 237,568,498 Ireland - 1,632,221	237,568,498 1,632,221	5,637,642 628,494	243,206,140 2,260,715	245,466,855
"	27 & 28	1787	{ Great Britain - 236,111,598 Ireland - 1,586,068	236,111,598 1,586,068	5,952,981 628,578	242,064,579 2,214,646	244,279,225
"	28 & 29	1788	{ Great Britain - 234,605,248 Ireland - 1,586,067	234,605,248 1,586,067	6,816,206 629,895	241,421,454 2,215,962	243,637,416
"	29 & 30	1789	{ Great Britain - 233,046,398 Ireland - 1,586,067	233,046,398 1,586,067	7,490,272 630,174	240,536,670 2,216,241	242,752,911
"	30 & 31	1790	{ Great Britain - 231,458,898 Ireland - 1,586,067	231,458,898 1,586,067	8,787,087 629,528	240,245,985 2,215,595	242,461,580
"	31 & 32	1791	{ Great Britain - 229,951,798 Ireland - 1,586,067	229,951,798 1,586,067	9,509,187 628,947	239,460,985 2,215,014	241,675,999
"	32 & 33	1792	{ Great Britain - 227,989,148 Ireland - 1,625,297	227,989,148 1,625,297	9,419,521 629,455	237,408,669 2,254,752	239,663,421
Peace } War }	33 & 34	1793	{ Great Britain - 232,064,743 Ireland - 1,969,973	232,064,743 1,969,973	12,656,233 1,183,485	244,720,976 3,153,458	247,874,434
"	34 & 35	1794	{ Great Britain - 244,936,322 Ireland - 2,940,913	244,936,322 2,940,913	14,381,428 1,063,992	259,317,750 4,004,905	263,322,655

Great Britain and Ireland, and the Annual Charge for Interest, &c., from 1688 to 1868-9—continued.

INTEREST, &c., AND ANNUITIES.								
Funded (including Management).	Unfunded.	Annuities.	Separate Totals.	General Totals, United Kingdom.			Years	War or Peace.
£.	£.	£.	£.	£.				
4,031,862 32,959	177,863 -	453,642 -	4,673,367 32,959	4,706,326	{ Great Britain Ireland - - - }	- - -	1772	Peace.
4,031,862 31,900	211,285 -	459,753 14,677	4,702,900 46,667	4,749,567	{ Great Britain Ireland - - - }	- - -	1773	"
4,001,377 31,990	189,359 -	460,910 14,677	4,651,646 46,667	4,698,313	{ Great Britain Ireland - - - }	- - -	1774	"
3,970,886 31,990	218,332 -	457,942 24,369	4,647,160 56,359	4,703,519	{ Great Britain Ireland - - - }	- - -	1775	{ Peace. War - }
4,036,590 31,451	323,968 -	454,156 24,369	4,814,714 55,820	4,870,534	{ Great Britain Ireland - - - }	- - -	1776	"
4,239,742 37,573	332,130 -	478,530 24,369	5,050,402 61,942	5,112,344	{ Great Britain Ireland - - - }	- - -	1777	"
4,425,171 37,573	351,730 -	627,711 45,138	5,404,612 82,711	5,487,323	{ Great Britain Ireland - - - }	- - -	1778	"
4,642,708 37,573	478,598 5,896	890,067 45,138	6,011,373 88,687	6,100,060	{ Great Britain Ireland - - - }	- - -	1779	"
5,132,486 45,327	586,060 15,161	1,107,567 45,138	6,826,113 105,626	6,931,739	{ Great Britain Ireland - - - }	- - -	1780	"
5,614,383 46,804	621,999 15,161	1,107,567 45,138	7,343,949 107,103	7,451,052	{ Great Britain Ireland - - - }	- - -	1781	"
6,279,884 56,404	783,160 23,163	1,225,692 45,138	8,288,736 124,705	8,413,441	{ Great Britain Ireland - - - }	- - -	1782	"
6,769,404 56,404	863,526 25,421	1,305,692 45,138	8,938,622 126,963	9,065,585	{ Great Britain Ireland - - - }	- - -	1783	{ War - Peace. }
7,422,434 55,458	661,780 34,254	1,322,192 45,138	9,406,406 134,850	9,541,256	{ Great Britain Ireland - - - }	- - -	1784	"
7,980,210 58,505	234,576 36,244	1,322,192 47,215	9,536,978 141,964	9,678,942	{ Great Britain Ireland - - - }	- - -	1785	"
7,960,147 64,366	278,456 27,922	1,286,435 47,215	9,525,038 139,503	9,664,541	{ Great Britain Ireland - - - }	- - -	1786	"
7,915,657 62,520	266,113 27,922	1,275,952 47,215	9,457,722 137,657	9,595,379	{ Great Britain Ireland - - - }	- - -	1787	"
7,870,001 58,282	326,103 24,380	1,246,236 47,215	9,442,340 129,877	9,572,217	{ Great Britain Ireland - - - }	- - -	1788	"
7,822,894 58,282	330,028 24,380	1,284,560 47,215	9,437,482 129,877	9,567,359	{ Great Britain Ireland - - - }	- - -	1789	"
7,768,836 58,282	379,763 24,029	1,307,587 47,215	9,456,186 129,526	9,585,712	{ Great Britain Ireland - - - }	- - -	1790	"
7,719,637 58,282	398,816 24,029	1,265,528 47,215	9,383,981 129,526	9,513,507	{ Great Britain Ireland - - - }	- - -	1791	"
7,645,593 50,851	390,035 24,029	1,265,456 47,215	9,301,084 131,095	9,432,179	{ Great Britain Ireland - - - }	- - -	1792	"
7,769,943 76,869	500,932 52,416	1,263,863 47,215	9,534,738 176,500	9,711,238	{ Great Britain Ireland - - - }	- - -	1793	{ Peace. War - }
8,228,006 123,213	612,601 47,697	1,325,809 56,719	10,167,016 223,629	10,396,645	{ Great Britain Ireland - - - }	- - -	1794	"

American War.

with France.

American War.

with
France.

Great Britain and Ireland, and the Annual Charge for Interest, &c., from 1688 to 1868-9—continued.

INTEREST, &c., AND ANNUITIES.							Years	War or Peace.
Funded (including Management).	Unfunded.	Annuities.	Separate Totals.	General Totals, United Kingdom.				
£.	£.	£.	£.	£.				
9,897,213 201,045	759,932 51,111	1,716,620 73,389	12,373,765 325,545	12,699,310	Great Britain Ireland	- - -	1795	War
12,063,920 216,256	588,467 55,107	1,716,321 95,024	14,368,708 396,387	14,765,095	Great Britain Ireland	- - -	1796	"
12,861,265 296,757	501,447 42,854	1,758,829 114,178	15,121,541 453,789	15,575,330	Great Britain Ireland	- - -	1797	"
13,825,616 383,777	718,099 45,621	1,800,108 114,178	16,343,823 543,576	16,887,399	Great Britain Ireland	- - -	1798	"
14,032,263 474,143	1,073,155 69,573	1,801,316 109,677	16,906,734 653,393	17,560,127	Great Britain Ireland	- - -	1799	"
14,687,818 583,002	1,319,538 85,196	1,797,719 109,677	17,805,075 777,875	18,582,950	Great Britain Ireland	- - -	1800	"
16,293,900 575,893	974,584 61,789	1,803,996 109,677	19,072,480 747,359	19,819,839	Great Britain Ireland	- - -	1801	"
16,950,501 624,036	747,606 53,586	1,783,145 109,677	19,481,252 787,299	20,268,551	Great Britain Ireland	- - -	1802	War Peace of Amiens.
17,140,912 613,815	1,052,488 80,493	1,815,577 109,677	20,008,977 803,985	20,812,962	Great Britain Ireland	- - -	1803	Peace. War
17,639,751 666,685	1,415,339 38,945	1,788,493 109,677	20,843,583 815,307	21,658,890	Great Britain Ireland	- - -	1804	"
18,454,290 653,918	1,498,203 1,723	1,850,548 109,677	21,803,041 763,318	22,568,359	Great Britain Ireland	- - -	1805	"
18,991,306 730,281	1,524,977 26	1,840,315 109,677	22,356,598 839,984	23,196,582	Great Britain Ireland	- - -	1806	"
19,308,280 718,594	1,802,158 18,492	1,415,891 109,677	22,526,329 846,763	23,373,092	Great Britain Ireland	- - -	1807	"
19,454,104 794,746	1,764,151 25,030	1,447,305 109,677	22,665,560 929,453	23,595,013	Great Britain Ireland	- - -	1808	"
19,969,648 826,975	1,815,176 30,281	1,550,023 100,173	23,334,847 957,429	24,292,276	Great Britain Ireland	- - -	1809	"
20,434,771 809,312	1,663,364 5,281	1,571,180 69,254	23,669,315 883,847	24,553,162	Great Britain Ireland	- - -	1810	"
20,981,599 885,074	1,838,468 84,959	1,632,796 61,869	24,552,863 1,031,902	25,484,765	Great Britain Ireland	- - -	1811	"
21,993,155 924,188	2,102,347 115,811	1,656,476 61,869	25,751,978 1,101,868	26,853,846	Great Britain Ireland	- - -	1812	"
24,660,890 980,405	2,271,530 125,807	1,793,236 61,869	28,725,656 1,168,081	29,893,737	Great Britain Ireland	- - -	1813	"
25,118,272 1,074,456	2,907,554 125,033	1,818,460 61,869	29,844,286 1,261,358	31,105,644	Great Britain Ireland	- - -	1814	"
27,522,483 1,044,928	2,058,704 124,890	1,832,958 61,655	31,414,145 1,231,473	32,645,618	Great Britain Ireland	- - -	1815	War Peace.
26,933,789 1,014,544	1,943,444 265,250	1,854,322 44,001	30,731,555 1,323,795	32,055,350	Great Britain Ireland	- - -	1816	"
26,450,270 906,726	2,029,473 247,250	1,914,299 43,909	30,394,042 1,197,885	31,591,927	Great Britain Ireland	- - -	1817	"

First French Revolutionary War.

Second French Revolutionary War.

First French Revolutionary War.

Second French Revolutionary War.

Appendix, No. 12.—ABSTRACT ACCOUNT of the Funded and Unfunded Capitals of the

War or Peace.	Reign.	Years	UNREDEEMED CAPITALS OF THE PUBLIC DEBT OF THE UNITED KINGDOM.			
			Funded.	Unfunded.	Totals.	
Peace			£.	£.	£.	
	George III.	58 & 59	1818	791,867,314	48,715,350	840,582,664
"		59 & 60	1819	794,980,482	41,550,500	836,530,982
"		60 1	1820	801,565,310	33,335,650	834,900,960
"		2	1821	795,312,767	32,671,731	827,984,498
"		3	1822	796,530,144	38,677,150	835,207,294
"		4	1823	791,701,614	35,778,550	827,480,164
"	George IV.	5	1824	781,123,222	37,900,450	819,023,672
"		6	1825	778,128,268	31,703,200	809,831,468
"		7	1826	783,801,740	25,024,850	808,826,590
"		8	1827	777,476,892	27,622,050	805,098,942
"		9	1828	772,322,539	27,709,750	800,032,289
"		10	1829	771,251,932	25,547,600	796,799,532
"		11 1	1830	757,486,997	27,317,000	784,803,997
"		1 & 2	1831	755,543,884	27,172,800	782,716,684
"		2 & 3	1832	754,100,549	27,357,050	781,457,599
"		3 & 4	1833	751,658,883	28,071,496	779,730,379
"		4 & 5	1834	743,675,300	29,559,101	773,234,401
"	William IV.	5 & 6	1835	758,549,866	30,114,335	788,664,201
"		6 & 7	1836	761,422,571	28,074,325	789,496,896
"		7 1	1837	762,275,189	25,253,925	787,529,114
"		1 & 2	1838	761,347,690	25,492,475	786,840,165
"		2 & 3	1839	766,547,685	20,688,375	787,236,060
"		3 & 4	1840	766,371,726	22,272,675	788,644,401
"	Victoria.	4 & 5	1841	772,530,760	19,678,925	792,209,685
"		5 & 6	1842	773,068,341	18,689,475	791,757,816
"		6 & 7	1843	772,169,093	20,495,650	792,664,743
"		7 & 8	1844	769,193,644	18,793,550	787,987,194
"		8 & 9	1845	766,672,822	18,442,400	785,115,222
"		9 & 10	1846	764,608,284	18,369,400	782,977,684

National Debt of *Great Britain and Ireland*, &c., 1688 to 1868-9—*continued*.

INTEREST, &c., AND ANNUITIES.				Years	War or Peace.
Funded (including Management).	Unfunded.	Annuities.	Totals.		
£.	£.	£.	£.		
27,942,759	1,545,387	1,997,607	31,485,753	1818	Peace.
28,020,487	1,371,913	1,776,140	31,168,540	1819	"
28,358,070	1,190,940	1,805,739	31,354,749	1820	"
28,161,208	1,112,651	1,831,460	31,105,319	1821	"
26,712,416	1,117,777	1,892,340	29,722,533	1822	"
26,563,282	1,064,012	2,515,288	30,142,582	1823	"
25,829,630	801,917	2,542,575	29,174,122	1824	"
25,715,259	720,502	2,552,012	28,987,773	1825	"
25,971,169	858,199	2,585,734	29,415,102	1826	"
25,779,114	938,913	2,610,755	29,328,782	1827	"
25,618,427	922,443	2,627,007	29,167,877	1828	"
25,604,120	781,758	2,681,780	29,067,658	1829	"
24,377,380	651,182	3,297,374	28,325,936	1830	"
24,311,809	671,688	3,346,489	28,329,986	1831	"
24,264,822	617,887	3,438,609	28,351,318	1832	"
24,184,100	699,065	3,598,016	28,481,181	1833	"
23,754,678	733,781	4,028,777	28,517,236	1834	"
24,211,350	732,506	4,191,955	29,135,811	1835	"
24,312,441	1,134,272	4,220,751	29,667,464	1836	"
24,322,697	1,012,594	4,202,042	29,537,333	1837	"
24,293,330	847,400	4,292,173	29,432,903	1838	"
24,450,074	636,658	4,298,719	29,385,451	1839	"
24,442,303	859,660	4,114,021	29,415,924	1840	"
24,604,514	760,572	4,096,944	29,462,030	1841	"
24,619,926	690,405	3,989,781	29,300,112	1842	"
24,592,160	530,591	3,924,722	29,047,473	1843	"
23,814,034	433,409	4,025,209	28,272,652	1844	"
23,735,789	422,233	3,967,091	28,125,113	1845	"
23,671,703	422,020	3,931,521	28,025,253	1846	"

Appendix, No. 12.—ABSTRACT ACCOUNT of the Funded and Unfunded Capitals of the

War or Peace.	Reign.	Years	UNREDEEMED CAPITALS OF THE PUBLIC DEBT OF THE UNITED KINGDOM.		
			Funded.	Unfunded.	Totals.
	Years.		£.	£.	£.
Peace	10 & 11	1847	772,401,851	17,974,500	790,376,351
"	11 & 12	1848	774,022,638	17,794,700	791,817,338
"	12 & 13	1849	773,168,316	17,758,700	790,927,016
"	13 & 14	1850	769,272,562	17,756,600	787,029,162
"	14 & 15	1851	765,126,582	17,742,800	782,869,382
"	15 & 16	1852	761,622,704	17,742,500	779,365,204
"	16 & 17	1853	755,311,701	16,024,100	771,335,801
"	16 & 17	1853-54	753,073,849	16,008,700	769,082,549
War	17 & 18	1854-55	752,064,119	23,151,400	775,215,519
"	18 & 19	1855-56	775,730,994	28,182,700	803,913,694
Peace	19 & 20	1856-57	780,119,722	27,989,000	808,108,722
"	20 & 21	1857-58	779,225,495	25,911,500	805,136,995
"	21 & 22	1858-59	786,801,154	18,277,400	805,078,554
"	22 & 23	1859-60	785,962,000	16,228,300	802,190,300
"	23 & 24	1860-61	785,119,609	16,689,000	801,808,609
"	24 & 25	1861-62	784,252,338	16,517,900	800,770,238
"	25 & 26	1862-63	783,306,739	16,495,400	799,802,139
"	26 & 27	1863-64	777,429,224	13,136,000	790,565,224
"	27 & 28	1864-65	775,768,295	10,742,500	786,510,795
"	28 & 29	1865-66	773,313,230	8,187,700	781,500,930
"	29 & 30	1866-67	769,541,004	7,956,800	777,497,804
"	30 & 31	1867-68	741,190,328	7,911,100	749,101,428
"	31 & 32	1868-69	740,418,032	8,896,100	749,314,132

National Debt of *Great Britain and Ireland, &c.*, 1688 to 1868-9—*continued.*

INTEREST &c., AND ANNUITIES.				Years	War or Peace.
Funded (including Management).	Unfunded.	Annuities.	TOTALS.		
£	£.	£.	£.		
23,907,574	689,019	3,846,090	28,422,683	1847	Peace.
23,956,997	607,604	3,742,742	28,307,343	1848	"
23,931,360	405,120	3,755,099	28,091,579	1849	"
23,811,588	405,072	3,808,863	28,025,523	1850	"
23,685,512	405,284	3,816,272	27,907,068	1851	"
23,579,492	370,938	3,891,856	27,842,286	1852	"
23,385,439	319,689	3,892,517	27,597,645	1853	"
23,311,987	512,656	3,890,560	27,715,203	1853-4	"
22,662,487	840,973	3,860,426	27,363,889	1854-5	War
23,381,646	1,066,561	3,996,067	28,444,274	1855-6	"
23,505,594	1,043,019	4,001,426	28,550,039	1856-7	Peace.
23,478,260	917,600	4,006,090	28,401,950	1857-8	"
23,707,984	472,586	4,023,729	28,204,299	1858-9	"
23,663,422	503,781	2,094,940	26,262,143	1859-60	"
23,637,828	526,356	1,860,473	26,024,657	1860-1	"
23,749,886	520,925	1,913,685	26,184,496	1861-2	"
23,715,033	457,041	2,003,310	26,175,384	1862-3	"
23,530,353	408,000	2,374,975	26,313,328	1863-4	"
23,479,486	380,000	2,394,231	26,253,717	1864-5	"
23,417,139	270,000	2,416,720	26,103,859	1865-6	"
23,303,447	287,598	2,593,882	26,184,927	1866-7	"
22,455,585	218,387	3,975,884	26,649,856	1867-8	"
22,425,641	255,000	4,010,816	26,691,457	1868-9	"

With Russia.

Appendix, No. 13.

EXPLANATORY AND HISTORICAL NOTICES
OF
THE SEVERAL HEADS OF PUBLIC INCOME AND EXPENDITURE,
INCLUDED IN
THE PRECEDING ACCOUNTS, FROM 1688 TO 1869,
AND OF
MATTERS RELATING TO THESE FINANCIAL ACCOUNTS.

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EXPLANATORY AND HISTORICAL NOTICES OF THE SEVERAL HEADS OF PUBLIC INCOME AND EXPENDITURE, INCLUDED IN THE PRECEDING ACCOUNTS, FROM 1688 TO 1869, AND OF MATTERS RELATING TO THESE FINANCIAL ACCOUNTS.

INTRODUCTION.

Object of these explanatory notices.

It remains only to append to the preceding Accounts of the Public Income and Expenditure of this Kingdom, extending throughout the whole period of its constitutional government, from the Revolution in 1688 up to the present time, some detailed notices explanatory of the several heads of Income and Expenditure included in these Accounts, and of matters relating to them. These notices may also be found useful for references to the several Acts of Parliament, Reports, and other Papers, from which they have been in great measure compiled and abstracted. They may at the same time serve to place on record information upon these subjects acquired during a long period of public service, by the financial officer of the Exchequer, to whom the duty of preparing this Return has been entrusted. The first 10 years of this service were passed in the ancient department of the Auditor of the Exchequer, which was abolished in 1834, and they comprehended a period when the old Exchequer system was still continued, including the use of the wooden tallies, as well as of the Latin language in an abbreviated form, and of the antiquated Roman numerals, in many of the official books and documents. This service was continued in the Department of the Comptroller General of the Exchequer, throughout the whole period of its existence, from 1834 to 1866.

No complete statement of the annual public income and expenditure, from 1714 to 1822.

Sir John Sinclair, in his History of the Public Revenue (3rd Edit. 1804, vol. 2, p. 58), complains that, "since the reign of Queen Anne, the national accounts are far from being distinguished for their regularity or precision; no complete statement has ever been made up of the total Income and Expenditure of the country." In a subsequent part of his work (vol. 3, p. 159), after referring to "the care and accuracy with which the public accounts were kept for some time posterior to the Revolution," he adds, "however anxious he has been to obtain information upon the subject, he has been unable to discover whether abstracts of the public receipt and expenditure have been drawn up since the reign of Queen Anne; that the Votes of Parliament, and the accounts annually laid before Parliament, have been the principal sources of information to which he could get access; they are far, however, from being so complete as an accurate investigation of the subject would require, and more especially the sums paid to the public creditors, the nature of the Civil List expenditure, and many other particulars connected with the subject of our revenue are left wholly uncertain or indefinite." At the period when Sir J. Sinclair wrote his History, he was justified in making this statement, nor was the practice begun of making up and publishing an annual balance-sheet of the public receipt and expenditure, until it was recommended in the Report to Parliament of the Select Committee of Public Accounts, in 1822. The first Balance-Sheet of the Public Income and Expenditure of the United Kingdom for the year ending 5th January 1823, will be found in the Annual Finance Accounts for 1823, and the series has been since continued. It is to be hoped that the publication of the series of Balanced Annual Accounts of Public Income and Expenditure now drawn up will henceforward take away all ground of complaints such as that made by Sir John Sinclair.

During the reigns of King William III. and Queen Anne, more attention was paid to the accurate preparation of Accounts of the Annual Public Income and Expenditure than in later years, and such Accounts were laid before Parliament, and will be found in the Commons' Journals. Commissioners of Public Accounts were also appointed under several successive Acts of Parliament, from 2 Will. & Mary, stat. 2, c. 11, to 12 Anne, c. 3. No such Commissions were appointed from the time of Queen Anne until the 20th year of George III.'s reign, nor was there during this long period any systematic presentation of Accounts of the Public Income and Expenditure to Parliament. But although no *balanced* Annual Account of the Public Income and Expenditure of Great Britain was prepared and presented to Parliament prior to 1822, much detailed information upon the subject was furnished in the Annual Finance Accounts, the publication of which began in 1802. No stronger evidence of the meagreness of information furnished before that date to Parliament and the public with respect to the Public Income and Expenditure can be adduced than the statement in the official Return to an Order of the House of Commons in 1816 (Sessional Paper, No. 412), that "owing to the confused state in which the Public Accounts were kept previous to 1800, no accurate view of the Income and Expenditure previous to that date could be made out."

Accounts now prepared by Treasury and Exchequer officers.

The preparation of the Accounts contained in this Return was begun in 1857, with the sanction of the Chancellor of the Exchequer, and under the direction and superintendence of Mr. W. G. Anderson, the principal Financial Clerk of the Treasury. During the investigations into the Financial Records, required for the preparation of the great Return

Return of the Public Debt in each year from the period of the Revolution, which was completed in 1858, and presented to Parliament (No. 443, of 1858), the suggestion naturally presented itself that it was also desirable to make out and publish a series of Annual Balanced Sheets of the Public Income and Expenditure for the same period. The work was, in the first instance, entrusted to Mr. W. Dwight, an old and experienced officer of the Financial Department of the Treasury, who had been also engaged upon the Return of Public Debt, and who, in the first instance, prepared these Accounts in the form adopted for similar Accounts from 1792 to 1828, which were officially made up by him for the Finance Committee of 1828, and are appended to their Report. It was afterwards, however, considered desirable thoroughly to revise these Accounts, and to prepare them in an enlarged form, so as to furnish the fullest information consistent with a condensed Abstract Account. This duty was entrusted to Mr. H. W. Chisholm (then Chief Clerk of the Exchequer, and now Warden of the Standards, under the Board of Trade), who after having been employed upon them for twelve years, has now completed the whole series of enlarged Accounts from 1688 to 1868-9, and has added explanatory Appendices, together with the following historical notices of the various branches of Public Finance, with the concurrence of the most experienced financial officers of the Government.

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FINANCIAL ACCOUNTS OF GREAT BRITAIN.

THE Public Income and Expenditure Accounts of Great Britain from 1688 to 1822, have been prepared mainly from the yearly revenue books of the Treasury, which are the only books now in existence showing *balanced* Accounts of Income and Expenditure throughout this period, with the sole exception of a similar set of Quarterly Revenue books, of which there is also a complete set. The greater portion of these books, containing the Accounts for the earlier portion of the period up to the year 1800, are now deposited at the Public Record Office, where they are accessible for public inspection, under the regulations of the Master of the Rolls. Further and more detailed information relating to these Accounts, for example, the amounts of the annual produce of each particular tax imposed during the period included in them, as well as of the particular items of expenditure, may thus be readily obtained from the original records. These Revenue Books are mentioned in Appendix II. to the Seventh Report on Public Records (anno 1846), and are described in Mr. Black's Report on the Treasury Records, as "constituting an admirable set of annals of the Public Revenue and Expenditure, being, as it were, records stripped of their solemn formality, and reduced to the easy and familiar form of merchants' accounts." They serve also to exhibit the ancient mode of keeping the Public Accounts of Receipt and Expenditure of Great Britain, which remained unchanged for nearly a century after the Revolution of 1688. Under this system, not only every separate head of receipt, but the produce of every particular tax, was specially appropriated by law to the discharge of a particular head of expenditure, and was kept under a distinct head of account: thus under the head of Customs alone, in the year 1785, there were no less than 74 distinct Accounts, in each of which the Exchequer balances, receipts, and issues for the several services were separately shown.

Treasury yearly revenue books from which these Accounts mainly prepared.

Exhibiting the ancient mode of keeping the public accounts.

The Commissioners of Public Accounts, in the Thirteenth Report, dated 18th March 1785, referred to the difficulty and confusion in the Public Accounts caused by this complicated system, and recommended, not only that one head of Customs should comprehend the whole of this Revenue in the Office of the Customs as well as in the Exchequer, but also "the formation of one Fund, into which shall flow every stream of the public revenue, and from whence shall issue the supply for every public service." It was this recommendation that led to the establishment of the Consolidated Fund in 1787, under the Act 27 Geo. 3, c. 13; and indeed it is to the labours of the Commissioners of Public Accounts, and to the valuable recommendations contained in their numerous Reports from 1780 to 1786, which have been since carried into effect from time to time, that the public is indebted for many of the improvements in the system of Public Accounts, as well as in financial administration.

Improvements recommended by the Commissioners of Public Accounts, in 1785.

Establishment of the Consolidated Fund, in 1787.

A similar consolidation of special funds originally appropriated by law to the discharge of the interest, as well as from time to time the principal, of each distinct head of public debt when it was first created, had been previously effected under various statutes. With the progressive increase of our public debt, such provision had in fact become absolutely necessary, in consequence of the deficiency of many of these funds to defray the charges upon them, and large arrears of annuities due to the public creditor had thus arisen. In the course of the period from 1697 to 1710, beginning from the Peace of Ryswick, at the conclusion of the first great war after the Revolution of 1688, six general Mortgage Acts were passed to consolidate the several funds, as well as to make further provision for discharging these accumulated debts with interest. Other steps were taken in the same direction by the establishment of the Aggregate Fund in 1715, under the Act 1 Geo. 1, stat. 2, c. 12, and more especially by means of the first Sinking Fund established by Sir Robert Walpole in 1716, under the 3 Geo. 1, c. 7. From this period the number and the amount of heads of receipt constituting the Sinking Fund, and of the various services paid out of it, gradually increased in magnitude up to the final extinction of the original Sinking Fund in 1786, by the Act establishing Mr. Pitt's new Sinking Fund (as may be seen by reference to the abstract accounts of this Fund shown in Appendix 6). The establishment of the Consolidated Fund speedily followed, to which the amounts of the principal heads of permanent revenue were carried, and upon which the more fixed expenditure was charged.

Earlier consolidation of funds for payment of public debt.

General Mortgage Fund.

Aggregate Fund.

Sinking Fund.

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Accounts of *net* revenue and expenditure, prepared from these yearly books.

No complete accounts of *gross* revenue and expenditure before 1789.

More comprehensive accounts recommended by the Commissioners of Public Accounts in 1786.

Collection of revenue, previously defrayed by fees, &c., not accounted for.
Sixth Report, pa. 38.

Annual accounts of gross and net revenue to be laid before Parliament, under Act of 1787.

And in the Annual Finance Accounts from 1802.

Deductions from gross revenue in progress to the Exchequer.

Rep. Public Monies Committee, 1856.
App. 2, p. 569.

The balanced accounts now prepared from the yearly revenue books, show only the *net* receipt and expenditure; that is to say, they exclude on both sides the amounts of gross revenue in progress to the Exchequer, applied to the charges of collection and management, &c., and to other payments for national objects. To a certain extent, however, the costs of collection and management of the Customs, Excise, and Post Office revenues, are stated in the revenue books, particularly under the latter head, in minute detail; but the information is generally scanty and incomplete, and any attempt to state the total amount of gross revenue from those books would only tend to mislead.

It is stated in the Fourth Report of the Finance Committee of 1797, that previously to the year 1789, the accounts of the several Revenue Departments were not made up with a sufficient uniformity of plan and minuteness of detail, to furnish the means of exhibiting the total charges of management, and amounts of deductions made from the gross revenue, before the net amount was paid into the Exchequer. This Report shows in a tabular form the amounts of the gross receipt and of the net produce, together with the rate per cent. deducted, for each of the eight years from 1789 to 1796; the sums being specified under the several heads of revenue. The average amount per cent. paid for charges of management for the last of these years, after deducting the land tax and 1 *s.* and 6 *d.* duties, was 4 *l.* 14 *s.* on the total gross produce, and 5 *l.* 14 *s.* 10 *d.* on the net receipt.

The country is indebted to the Commissioners of Public Accounts for the means of affording more distinct and comprehensive statements of the total amount of the national revenues. They were first appointed by 20 Geo. 3, c. 54; their First Report being dated 27th November 1780, and their Fifteenth Report 19th December 1786. Amongst the duties assigned to the Commissioners, they were "To report such regulations as in their judgment should appear expedient to be established, in order that the duties, taxes, and monies granted, received, and appropriated for the public service of this kingdom, may hereafter be received and issued in the manner the most beneficial and advantageous to the public." In their First Report they "adopted as a principle of public prudence, as well as benefit, that every duty should pass from the subject into the Exchequer without delay. It should not be in the power of a receiver to retain or divert any part of it under any pretence whatever;" a principle not only restraining receivers from keeping balances in their hands, but enforcing the payment of the gross revenue into the Exchequer. It was not, however, until 1854, that this important recommendation was fully carried into effect.

When the Commissioners endeavoured to ascertain the total costs of collecting and managing the revenue, they found that it had been the practice to remunerate the revenue officers partly by salaries, from which large deductions were made for taxes and other charges, and partly by fees, gratuities, and other emoluments received by them, of which no account was ever rendered; and thus the exact total charge paid by the public could not be ascertained. This system was condemned by the Commissioners; and in their Sixth Report they recommended that all fees and gratuities should be abolished, and that in lieu there should be substituted for each office, of whatever rank or denomination, one certain salary paid to the officer by the public quarterly, and free of all deductions. The recommendation was in course of time carried into effect, though not fully so, until many years had elapsed, and until after the same improvement in the system had been again recommended by the Finance Committee of 1797.

In the meantime, the recommendations of the Commissioners of Public Accounts in their Fifteenth Report, of presenting a perfect and entire statement of the gross and net produce, was enforced by the Act 27 Geo. 3, c. 13, s. 72, requiring an account of the total produce of the revenue under the several heads, to be laid annually before Parliament. Such a measure had been recommended in the King's Speech on 23rd January 1787; and the Report of the Commissioners of Public Accounts was referred to a Committee of the whole House of Commons, whose Report, together with the resolutions consequently adopted, were the foundations of the Act. But no systematic publication of the gross and net amounts, showing the several deductions from the revenue in its progress to the Exchequer, nor of the amounts of the public expenditure, was effected until 1802, when the Annual Finance Accounts were directed to be prepared under the Act 42 Geo. 3, c. 70.

It may be seen by referring to these Annual Finance Accounts, that the deductions from the gross receipt in its progress to the Exchequer, were continued to be made up to the year 1854, and that these deductions were composed of sums differing materially in their character. They may be classed under two distinct heads:—

1. Drawbacks, discounts, over-entries, or repayments of duties. These amounts when first received, should never have been considered as income, but rather in the nature of deposits to be eventually repaid to the merchant; to consider their payment as expenditure, would be to increase both the income and expenditure beyond their legitimate amounts.

2. Charges on the gross revenue, which may be classed as expenditure.

The charges under the second head consist of—

1. Costs of collection and management of the revenue.
2. Other payments for national objects, such as bounties for encouraging manufactures, &c., pensions, and other payments, all of which are strictly items of expenditure.

Amongst

Amongst these charges were certain payments for the army and militia, which from an early period were paid out of the gross revenue of taxes, and classed under the head of Militia and Deserters' Warrants. They comprised what were termed marching guineas paid to each militiaman sent out of his own county, and various other disbursements incurred in the execution of the militia laws. Further details of all these charges will be found in Appendix 1, to the preceding Accounts of the Public Income and Expenditure of the United Kingdom.

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24th Rep. Finance Committee, 1798, App., p. 49.

The gross receipt within the year will be seen also in the Annual Finance Accounts to be increased by balances and advances repayable at the commencement of the year, whilst the payments into the Exchequer are diminished by similar items at the termination of the year. As these two amounts nearly balance each other, the general results will not be materially affected by omitting them, as has long been the practice, on both sides of the balanced accounts of yearly receipt and expenditure. The advances repayable are made under several Acts, which authorise the local collectors of revenue to pay out of their current receipts, monthly allotments of pay to seamen's relatives, remittances of wages and prize money, half-pay of army, navy, and ordnance officers, military and civil pensions and allowances of all kinds, and various other services. These provisions are convenient and beneficial to the public service; they prevent the loss of time, as well as the risk and expense, which would be incurred by first remitting the public money to London, and subsequently remitting it back again, in order to make the requisite local payments.

Advances out of gross revenues, repayable from grants of Parliament.

It has, however, been found impracticable to exclude altogether from the Annual Balanced Accounts of Great Britain and of Ireland, up to a certain period, the amount of the advances out of the gross revenues of Ireland, which were repayable out of the revenues of Great Britain. So long as the accounts of the two countries were kept distinct, it was absolutely necessary to include these sums. After the consolidation of the revenues of the two countries at 5th January 1817, it appears to have been the practice to exclude the sums so advanced, from the stated net revenues of Ireland, and to include them in the amount of "other payments" out of the gross revenue of Ireland, in progress to the Exchequer; whilst the subsequent repayments out of British revenue were made by a mere transfer at the Exchequer at Westminster, and were carried to the head of Miscellaneous Receipt, as a part of the net income of Great Britain. As the amounts of payments thus charged as absolute deductions from the gross revenue did not coincide with the amounts of repayments *within the same financial year*, these items were necessarily retained in the form of balanced accounts laid before the Committee of Public Accounts in 1822, thus unduly increasing the amounts on both sides. This practice was condemned by the Committee; they recommended that these advances in Ireland should be treated in the same way as similar advances in Great Britain, and be excluded from the annual accounts, as well as their repayments from the receipt side. Their recommendation was not, however, carried into effect until the year 1834. From this date these advances and repayments are altogether excluded in the Accounts for the United Kingdom contained in the present Return.

Similar advances of Ireland repayable by Great Britain.

Report, 1, pa. 39.

The Annual Finance Accounts, of which there is an unbroken series from 1801 up to the present time, emanated from the recommendations of a Select Committee of the House of Commons which sat in 1797-8. Their Reports, 36 in number, are included in 15 large folio volumes of Reports of Committees of the House of Commons from 1715 to 1801, published in 1803, with an additional volume containing a copious index. The 23rd and 24th Reports, in volume 13, refer to the Finance Accounts, and contain the several forms of accounts for 1797-8, and which were subsequently adopted in the annual Finance Accounts. A further Report in 1798-9, containing the accounts for the year ending 5th January 1799, was printed, as were also similar accounts for the two succeeding years. In 1802 these recommendations of the Select Committee of 1797-8 were adopted by Parliament, and carried out by the Act 42 Geo. 3, c. 70. The first number of the Annual Finance Accounts showing the Public Income and Expenditure of both Great Britain and Ireland, and the subsidiary details, was for the year ending 5th January 1802.

Series of Annual Finance Accounts, from 1801.

With respect to the period of termination of the financial year, it appears that from the earliest times on record, the yearly accounts of the public receipt and expenditure of this country were made up to Michaelmas. Amongst the Treasury Records now in the Public Record Office, are the yearly declarations of the receipts and issues at the Exchequer, the earliest of which is "for one year ending at Michaelmas 1508, the 24th year Henry 7th." These yearly accounts were continued to be made for the year ending at Michaelmas until 1793.

Period of financial year; formerly ending at Michaelmas.

App. II. to 7th Rep. Pub. Rec. in 1846, p. 35.

The first attempt to alter the period of the termination of the financial year was made by the Commons Committee of 1786, appointed "to examine and state the several Accounts and other Papers presented to the House in this Session of Parliament," &c. In their Report, which is printed at length in the Commons' Journals, a Statement was presented of the Public Income and Expenditure for the Year ended 10th October 1785, upon which they founded an estimate of future income and expenditure; but the Committee "thought it important that the House should be informed what difference would have arisen in the result if the calculations had been grounded on the receipts of the year ending in January 1786," and they therefore appended a further Statement of the Public Income and Expenditure for the year ending 5th January 1786.

Change to 5th January; first attempted in 1786.

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It may here be noticed that the total amounts of Income and Expenditure for the two years thus stated, ending respectively on 10th October 1785 and 5th January 1786, do not appear to have been checked by the balances in the Exchequer at the beginning and end of each year; they are, therefore, not to be depended upon as stating accurately the actual total Income and Expenditure received into and issued from the Exchequer. In fact, the total amounts, as stated for the year ended Michaelmas 1785, differ materially from those now correctly ascertained and checked with the balances; there is also a material difference in the several amounts of the respective heads, both of Income and Expenditure.

Subject brought before Finance Committee of 1797.

A similar course appears to have been adopted for several succeeding years, a supplementary statement for the year ending 5th January having been prepared for Parliament, in addition to the ordinary statement for the year ending at Michaelmas. The subject was brought before the Finance Committee of 1797, in a Return, made to them upon their requisition by the Audit Commissioners, of such regulations as appeared to them expedient for the better preparation of the accounts brought into their office. Amongst the regulations proposed by the Commissioners of Audit, was the following:

22nd Rep. Fin. Com. 1797, p. 16.

"8th. As the periodical accounts of the several branches of the Revenue and the annual accounts of Expenditure are made up to different periods of the year, the Commissioners submit, whether uniformity in this respect would not be beneficial, by facilitating the preparation and comparison of accounts of different offices for particular periods. At the same time, this is a regulation which they mention with great diffidence, being sensible that it may possibly be attended with inconveniences which they do not in all cases pretend to foresee. In case such a measure were to be adopted, the four quarterly days, according to the new style, or the last days of the four quarterly months of March, June, September, and December, might be fixed upon, as should be found most expedient."

This proposed regulation was recommended by the Committee to the consideration of the House.

Their recommendation to end financial year on 5th January. 23rd Rep. Fin. Com. 1798, p. 17.

The Finance Committee continued their sittings in the following Session, and in their 23rd Report, dated 26th June 1798, they again referred to the proposed regulation of the Audit Commissioners, and the propriety of making up all public accounts to the same annual period, and added, "the 5th of January being the period to which the annual accounts of the Customs and those of the general commerce and navigation of the Empire are made up, it would manifestly be more eligible for the public that all the other accounts should be made up annually to that date."

Carried out from 5th January 1800.

This recommendation was practically carried out in the financial Departments from 5th January 1800, a quarterly account of the Public Income and Expenditure being made up for the quarter from 10th October 1799 to 5th January 1800.

Further alterations in 1832 and 1854.

A further alteration of the termination of the financial year was made in 1832, when the annual budget, which had previously been brought before the House of Commons, for the year ending 5th January, was presented by Lord Althorp for the year ending 5th April. At the same time the supplies were taken for five quarters, up to 31st March 1833, to which period of the year the annual grants were thenceforward to be calculated. But no similar alteration was then made in the period of the year to which the financial accounts were made up, and for which a special legislative enactment was required. The result was the inconvenient anomaly of the existence of three distinct terminations of the financial year, viz. 5th January, 31st March, and 5th April. This inconvenience was not removed until 1854, under the provisions of the Act 17 & 18 Vict. c. 94, in pursuance of which the Finance Accounts were thenceforward made up for the year ending on 31st March. A supplementary quarterly statement of the Finance Accounts was made up for the period from 5th January 1854 to 5th April 1854, and the next annual Finance Accounts were made up nominally for the year ending 31st March 1855. The financial year has since uniformly terminated on 31st March in each year.

Exchequer receipts and issues constituted the Public Income and Expenditure.

In all the balanced annual accounts of Public Income and Expenditure thus prepared, the amount of public money actually received into and issued from the Exchequer, is constituted the Public Income and Expenditure, according to the express enactment of 10 Geo. 4, c. 27, continued in sect. 16 of the Exchequer and Audit Act of 1866. In no other way, indeed, can a balance be struck between the annual amounts of the public receipts and disbursements as a cash account; the Exchequer being charged on the one side with the total amount of the cash balance at the beginning of the year, added to the sums received during the year, and discharged, on the other side by the total amount issued during the year; the balance being carried forward as a charge at the beginning of the following year.

These cash accounts to be distinguished from final expenditure of service grants.

But the distinction should be clearly drawn between this legally constituted expenditure of the public income—which is in fact money issued to the chief public accountants, and in great part to be re-issued to sub-accountants, before being finally paid to the persons for whom it is destined—and the final expenditure within the financial year of the respective sums appropriated by Parliament for the public service within the same period, under their several heads, known as—

An Appropriation Account, which shows on one side the sums appropriated, and on the discharge side the sums finally paid during the year. It will be seen that there is a wide difference

difference between these two classes of accounts; the one is an account of the annual public revenue actually received into the Exchequer during the year and its issue for the public service during the same period. The other is an account of each service grant for the year and its final disposition.

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It is the latter account which is justly considered of the utmost importance for the purpose of securing obedience to the authority of Parliament, in regard to a due appropriation of the monies granted under their respective heads of service, and for the specified periods. Its efficiency is dependent upon a faithful and strict audit, duly reported to Parliament and to the public. Originally applied to the Naval Accounts only in 1832, under the Act 2 & 3 Will. 4, c. 40, introduced by Sir James Graham, it was extended to the Military Expenditure in 1846, by the Act 9 & 10 Vict. c. 92, and this appropriation check has now been finally applied to every head of Public Expenditure under the provisions of the Exchequer and Audit Act of 1866.

Audit Appropriation Accounts.

When monies were required to be issued from the Exchequer, it was the practice to state in the Treasury Warrant and the Exchequer Order for issue, whether the amount was to be issued "by way of imprest and upon account," or "without account;" and also, in later times, "without account, other than to the Commissioners of the Treasury." Public officers to whom monies were issued "by way of imprest and upon account" were thus constituted Public Accountants.

Audit of Public Accounts.

The Public Accountants consisted of three classes of persons—

Public Accountants.

1. Those who received monies from the public to be paid into the Exchequer.
2. Those who received public monies issued out of the Exchequer, by way of imprest and upon account.
3. Those who received public monies from certain of this second class of Accountants, and who were also subject to account, and were therefore Sub-Accountants.

The power of compelling Public Accountants to have their accounts duly audited was anciently exercised by the Barons of the Exchequer, and the accounts were usually audited by clerks or persons specially appointed for that purpose by the King, or the Treasurer and Barons. In process of time there were settled officers at the Exchequer for auditing the accounts, called *Auditores Compotorum Scaccarii*.

8th Report of Commissioners of Public Accounts, 1782.

Madox, p. 729.

Auditors of the Imprest.

At a later period, a more permanent system of audit was established, which was exercised by Exchequer Officers, called "Auditors of the Imprest." The first record of appointment of Auditors of the Imprest was in the second year of Queen Elizabeth. There were two auditors, independent of each other, and having separate offices and clerks. They were appointed by Letters Patent, and held their offices during good behaviour. Each auditor was empowered to audit and determine, with the advice, authority, and consent of the Treasury, the accounts of all officers or persons who had received public monies by way of imprest and upon account. The power was limited to the examination of the accounts, and he was not empowered to bring the accountants before him. A general Imprest roll was furnished to him every half year by the Auditor of the Exchequer, to inform him who had become accountable, and for what sums.

When an account and vouchers were examined and passed by the Auditor of the Imprests, it was presented by him to the Treasury in duplicate for declaration. One copy, on paper, was called "The declared Account"; the other, on parchment, was called "The Account." Both copies were then signed, or declared, by the Chancellor of the Exchequer and other officers of the Exchequer. The "Declared Account" was preserved at the Exchequer; the "Account" was carried to the offices of the King's Remembrancer and the Lord Treasurer's Remembrancer, and then to the Pipe Office, where it remained, and from whence the Accountant got his quietus.

The attention of the Commissioners of Public Accounts, who were first appointed in 1780, was particularly directed to the duties of the Auditors of the Imprest, and full statements upon the subject may be found in their several reports. These offices were at that time two of the most lucrative sinecures held under the Crown; they produced, in the year 1783, to each of the two Auditors, upwards of 16,000 *l*.

5th Report of Finance Committee of 1810.

In their reports the Commissioners expressed themselves in strong terms upon the general inability and inefficient state of these offices, the business of each of which was executed by a deputy and six or seven clerks.

But before they had concluded their reports, or suggested any plan for simplifying and rendering more efficient the mode of passing public accounts, the subject was taken up by the Government and by Parliament, and in 1785 the Act 25 Geo. 3, c. 52, was passed avowedly to remedy the defects in the audit of the public accounts pointed out by the Commissioners. By the provisions of the Act, the offices of the two Auditors of the Imprest were abolished, and in their place five Commissioners for auditing the Public Accounts were to be appointed, to hold their offices during good behaviour, two of whom were Comptrollers of Army Accounts.

Abolished in 1785, and Audit Board substituted.

The powers of the new Board of Audit were extended in 1799, by the Act 39 Geo. 3, c. 83, which abolished the offices of Auditors of the Land Revenue, Exchequer officers of still greater antiquity than the Auditor of the Imprests, and whose duties were

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Auditor General
appointed in 1866.

Reference to Papers
on the subject of
Audit.

transferred to the Audit Commissioners; and by 39 & 40 Geo. 3, c. 54, which conferred on the Board greater powers of recovering balances due from accountants.

Further and more important changes were made in 1805 and 1806, by the Act 45 Geo. 3, c. 91, and more particularly by 46 Geo. 3, c. 141, which established the system of auditing the public accounts. This system has continued with more or less alteration up to the present time, the most material change in the management of the Audit Department being the abolition of the Board of Audit and transfer of their powers and duties to the Auditor General in 1866.

Fuller details of the system of auditing the public accounts in force from time to time may also be found in the 22nd Report of the Finance Committee of 1797; the 5th Report of the Committee of 1810 (No. 371, of 1810); the 10th Report of the Committee of 1811 (No. 253, of 1811); the 5th Report of the Committee of 1819 (No. 539, of 1819), and the Evidence before the Committee reported in 1821 (No. 284, of 1821); the Papers relating to the Audit of Naval and Military Accounts, presented in 1856 (No. 160, of 1856); the Evidence and Papers appended to the Reports of the Committee on Public Monies in 1856 and 1857 (No. 375, of 1856, and No. 279, of 1857, Sess. 2); and in the more recent Reports of the Committee of Public Accounts now annually appointed by the House of Commons to revise the audited Accounts submitted to Parliament, in pursuance of the recommendation contained in the Report of the Public Monies Committee of 1857.

FINANCIAL RECORDS OF GREAT BRITAIN.

Public Records of
the United King-
dom.

COMPARATIVELY little was known of the Financial and other Records of the United Kingdom, before the publication of the Report of the First Record Commission in 1800. Further Reports were made by the Record Commissions in 1819 and 1837, and very full and detailed information respecting the Public Records of England and Wales will be found in these Reports, which refer also to the Public Records of Scotland and Ireland. These Reports are contained in three demy folio volumes, together with appendices and plates. At page 469 of the Report of 1800 are some returns relating to the mode of writing employed in the Public Records, and there are also engraved plates with copies or specimens of writing in each reign from William the Conqueror to Henry VIII.

There was a separate Record Commission for Ireland, by whom 19 Annual Reports were published between 1810 and 1830, with full details of the Public Records in Ireland.

In 1840, the publication of a series of Annual Reports from the Deputy Keeper of the Public Records was begun and has since been continued. In all these Reports, the fullest information respecting the Financial Records of the United Kingdom may be found. These Reports were directed to be laid annually before Parliament by the Act 1 & 2 Vict. c. 94, passed in 1838.

The Act also provided for the establishment of a Public Record Office, and the erection of suitable buildings for the reception of the Public Records of England and Wales, to be kept in the custody of the Master of the Rolls, to whom the several Public Records were to be transferred. The Records accumulating in the several courts, public offices, and other places, were also to be transferred from time to time to the custody of the Master of the Rolls.

Financial Records of
Treasury and
Exchequer.

It has been stated that the Treasury yearly and quarterly revenue books are the only books now in existence which show balanced accounts of the Public Receipt and Expenditure of Great Britain up to the year 1822. Some general account may here be given of the existing Financial Records of Great Britain belonging to the Treasury and the Exchequer. These Records in England refer to many of the financial transactions in Scotland subsequently to the Union in 1706, but most of the details of these transactions, as well as all such previous to the Union, are to be met with in the Financial Records of Scotland. A similar observation may be made with respect to the Financial Records of Ireland. A separate notice will be hereinafter given of the Financial Records of each of these two countries.

Distinction between
these two classes of
Records.

According to ancient practice, whilst all public moneys were received at the Exchequer and were issued from it in payment of the several public services, the requisite directions for such receipts and payments emanated from the Treasury. The Exchequer books, therefore, would be the original records in which the accounts of such receipts and payments should be sought, whilst fuller and more detailed information as to the nature of the several transactions might be expected to be found in the Treasury books; an examination of the records of both Departments would therefore be requisite in order to furnish complete information upon the subject. In point of fact, the Treasury yearly revenue books, from which the balanced accounts have now been prepared, were principally made up from the accounts periodically rendered to the Treasury from the Exchequer, additional information having been afforded to the Treasury by returns from the several Revenue Departments.

Exchequer Records.

At the period of the abolition of the ancient offices of the Exchequer in 1834, a very large number of Exchequer Records, comprehending a complete series of the books relating to the receipt and issue of the public money from the reign of Queen Elizabeth, had in course of time accumulated in the building of the old Exchequer in Old Palace Yard, and formed part of the books of record belonging to the Departments of the Auditor, Tellers of the Exchequer, and Clerk of the Pells. In addition to the books of Records thus deposited

deposited at the Exchequer, there also existed a considerable quantity of original Exchequer documents which had been removed at the beginning of the century to a vault at Somerset House. The legal custody of all these records was transferred to the Comptroller General of the Exchequer, on the establishment of that office in 1834.

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When the Exchequer Department was removed to Whitehall Yard in 1835, in consequence of the site of the old Exchequer Office in Old Palace Yard being required for the building of the new Houses of Parliament, the greater part of the Exchequer books of Record, which had accumulated in the old Exchequer Office, were destroyed at the recommendation of the Comptroller General, and under the sanction of the Treasury. They formed the greater part of the official books of the Exchequer from about the year 1700 up to 1834, and were described, by Sir John Newport, as "not required for the conduct of the Exchequer business under the altered system, and indeed would be entirely useless and an incumbrance, but for the means they furnish of reference to former payments and transactions of the Exchequer, an occasion for which rarely occurs."

Destruction of Exchequer books of Record in 1835.

The records thus destroyed in 1835 were considered to be of a secondary and unimportant character, such as account books, waste books, abstract books, certificate books, and imprest books of public accountants, Treasury letters of directions bound in books, &c. But amongst them were all the Exchequer Account Books from an early period up to the close of last century, and containing entries of the Financial Returns made to Parliament, and of quarterly and yearly accounts of Revenue and Expenditure made up at the Exchequer. The original accounts had been transmitted to the Treasury, and were preserved there amongst the Treasury Records until their transfer to the Public Record Office in 1846. The information contained in them would have been of great service in the preparation of the preceding balanced sheets of Income and Expenditure from 1688, but unfortunately these original accounts had in the meantime been also destroyed by the Record officers. The only remaining source of information was that contained in the Treasury Quarterly and Yearly Revenue Books, arranged under each separate head of receipt. Up to 1752, the yearly books contain a general abstract of the receipts and expenditure of the year, but from this date it has been a task of vast labour and difficulty to compile each annual balanced sheet in its present form, from about a hundred separate balanced accounts in each book.

The remainder of these Exchequer Records were preserved, and were classified and arranged by Mr. F. Devon, of the Record Office, on the recommendation of the Record Commissioners: the correspondence relating to them, including Mr. Devon's Report, dated in February 1838, was printed and laid before Parliament. The earliest record was a Norman pipe roll, of the reign of Richard I., the only one, it is believed, of that King's time. There were numerous rolls of the reign of Henry III. and his successors. Three volumes of extracts from these rolls, with explanatory introductions, were published by Mr. F. Devon, under the sanction of the Comptroller General of the Exchequer and of the Record Commissioners, viz. :—

Preservation and arrangement of the more important records.

Lords' Papers Nos. (58) and (77) of 1840.

Issue Roll, 44 Edward III. ;
Issues of the Exchequer, Henry III. to Henry VI., inclusive ;
Issues of the Exchequer, James I.,

All these Exchequer Records were subsequently transferred in 1841 to the custody of the Master of the Rolls, and are now deposited at the Record Office. They are described in the Second and Third Reports on the Public Records for 1841 and 1842, and catalogues of these Exchequer Records are appended to the Reports. Further information upon the same subject will be found in the Seventh and Eighth Reports on Public Records for 1846 and 1847. These Exchequer Records comprehend the original books of entry in an almost complete series from the period of the reign of Queen Elizabeth, of—

Their transfer to the Public Record Office in 1841.

Patents,
Privy Seals,
Royal Sign Manual and Treasury Warrants,
Daily Receipt of Public Money,
Daily Issue of Public Money,
Issues of Exchequer Bills and Warrants for their preparation, as well as weekly
Certificates of Bills issued and paid off,

together with a great variety of other books of record, containing entries relating to the several transactions connected with these subjects, as well as original documents, many of a still earlier date than the reign of Queen Elizabeth. There are also two large vellum volumes, one containing carefully compiled alphabetical indexes of names of officers whose appointments were recorded at the Exchequer, from the earliest period; the other, similar indexes of the offices to which they were appointed.

In 1838, an examination of the numerous Exchequer documents deposited in a vault at Somerset House, and which had long been exposed to damp and dirt, was made under Treasury directions, and under the superintendence of Mr. Bulley, then Chief Clerk of the Exchequer. They were also examined and reported upon by Mr. F. Devon. The more important documents were selected for preservation, and were subsequently, in 1841, transferred to the Record Office, together with the other Exchequer Records previous to 1834. The remainder, which were set apart as useless, were sold as waste paper,

Disposal of Exchequer documents deposited at Somerset House.

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Lords' Paper (58),
1840.

Lords' Committee in
1840, to inquire into
their sale and
destruction.

Lords' Paper (80),
1840.

under the approval of the Treasury. The correspondence and reports relating to these documents were printed and laid before Parliament in 1840.

Many of the documents thus sold as waste paper were soon after offered for sale as being of importance and value; and the public attention having been drawn to the subject in 1840, a Select Committee of the House of Lords was appointed to inquire into the sale and destruction of the Exchequer documents. Their Report, and the Minutes of Evidence taken before them, were printed for Parliament. The Committee reported that, although some documents had got into the public market which ought not to have been permitted to leave the office, they were unable to state that papers of considerable importance were included amongst them, and they concluded, from the manner in which the selection was conducted, that the loss had not been extensive. They found from the evidence produced before them that a large number of records of the greatest interest, curiosity, and value, had for a long period of years been openly offered for sale, which must have been from time to time improperly obtained from different public offices. And they recommended the general adoption of the practice of marking all books and documents of public departments, in several places, with a peculiar stamp; and that a legal right of recovering documents so stamped should be created by enactment, without limitation as to the time they may have been lost from the office, or the manner in which the holders may have obtained possession of them. They expressed their disapproval of the mode which had been adopted of disposing of the Exchequer documents, and were of opinion that the practice of selling useless papers from the public offices was mischievous, as affording a cover for the improper and surreptitious disposal of more valuable documents; and that in future all useless papers of this description should be completely and effectually destroyed.

Treasury Records.

A full and valuable report upon the Treasury Records was drawn up in 1845, by Mr. Block, an able and experienced record officer, who also reported upon, and prepared the catalogue of, the Exchequer Records. The report upon the Treasury Records, containing also a list and description of them, will be found in the Seventh Report on Public Records, for 1846, at which period all the ancient Treasury Records were transferred to the Record Office, and to the custody of the Master of the Rolls. Amongst these records, in addition to the many valuable records relating to the public revenue, is a complete and very interesting series of Treasury Minutes from the period of the Restoration. There are also numerous Treasury Records, containing much information relating to the Civil List expenditure.

OFFICES OF TREASURY AND EXCHEQUER.

Treasury and
Exchequer
originally compre-
hended in Court of
Exchequer.

IN early times, that is to say, from the period of the Conquest up to the reign of Henry VII., the principal financial officers of Great Britain were those of the Court of Exchequer, which comprehended not only the officers of receipt, but also the Barons, Treasurer, Under Treasurer, and their officers. The establishment of the Exchequer in England was, in fact, coeval with the Conquest, it having been previously a Norman institution.* An ancient building is still in existence at Rouen, which is believed to be that of the ancient Norman Exchequer; and it bears the inscription, "*Le Père de l'Echiquier à Londres.*" The word "Exchequer" is evidently derived, through the French, from the Latin term "*Scaccarium*," or chequered cloth, always used upon the table in the ancient Court of Exchequer, and which served to facilitate the counting of the coined money received.

Upper and Lower
Exchequer, or Court
of Account and
Court of Receipt.

According to the Dialogue concerning the Exchequer (considered by Madox to have been written in 1177, the 23rd Henry 2nd, by Richard Bishop of London, formerly Lord Treasurer), the original form of the Exchequer consisted of two parts, the Upper and the Lower Exchequer, or the Court of Account and the Court of Receipt. The Lower was also called the Receipt of Exchequer, where money was delivered to be reckoned, and to be set down in writing and on tallies, in order that an account should afterwards be rendered in the Upper Exchequer. But both courts had the same origin; for what was found in the Upper Exchequer to be due, was paid in the Lower; and what had been paid in the Lower was accounted for in the Upper Exchequer. ("*Est enim Inferius Scaccarium, quod est Receipta dicitur, ubi pecunia numeranda traditur, et scriptis et talliis committitur, ut de eisdem postmodum in Superiori computus redditur. Una tamen est utriusque origo; quia quicquid solvendum esse in majori deprehenditur, hic solvitur; et quod hic solutum fuerit, ibi computatur.*") *Dialogus de Scaccario*, s. 2, appended to Madox's History of the Exchequer.)

Ancient office and
duties of Lord
Treasurer.

The Treasurer and the Barons sat in the Upper Exchequer, at the Court of Account; but the Treasurer had also other duties to perform in the Court of Receipt.

The

"En pays de Normandie, perpetuellement et inseparablement uny et incorporé à la Couronne de France, de temps immemorial, tant au precedent la dicte union et incorporation faicte par le roy Philippe-Auguste du temps decelle, que depuis, y a eu court et jurisdiction souveraine. En la quelle toutes les causes et matieres des hommes et subgetz dudit pays et des choses situées et assises es fins et limites decelluy, ont este traictes, definies, et decidées en dernier et souverain ressort. Et a este la dicte court anciennement appellée Court Deschiquier." *Le Grant, Coustum. de Norm.*, imprimé a Rouen, 1515. (From Madox, p. 110.)

The author of the Dialogue on the Exchequer says of the Treasurer, that he could hardly explain in words the cares and anxieties of his office, though he had the pen of a ready writer. His solicitous diligence was necessary in all the transactions of both the Upper and Lower Exchequers, so much so, that so long as the Exchequer remained, his duties could not be separated from it. He received the accounts of the sheriffs, and had the charge of writing the Great Roll, being responsible that there was no error in number, cause, or person, and that no one should be discharged who was not quit, and no one charged who had acquitted himself. Such was the authority of the Roll, that none were allowed to contradict or alter it, unless there was an error manifest to all; nor even then could it be altered unless with the common consent of all the Barons present at the time.

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Dial. de Scac., p. 13.

Madox thus sums up the duties of the Treasurer at this period, both on the Account and the receipt side of the Exchequer. "It seems to have been the duty of the Treasurer in ancient time to act with the other Barons at the Exchequer in the governance of the King's Revenue, to examine and control accountants, to direct the entries made in the Great Roll, to attest the writs issued for levying the King's Revenue to supervise the issuing and receiving of the King's treasure at the receipt of Exchequer; and, in a word, to provide for and take care of the King's profit."

Madox, p. 55.

The oath of the Treasurer of the King's Exchequer as stated in the Red book of the Exchequer, quoted to the First Report of the Record Commission of 1800 (p. 233), was as follows:

"Ye shall swere that well and truly ye shall serve the Kyng our Sovereign Lord and hys people in the offyce of Treasurer. And ye shall do ryght to all maner of peple poore and riche of souche thyngs as toucheth your offyce and the Kyng's Treasour ye shall kepe and dispende. And truly ye shall counsell the Kyng and hys counsell ye shall layne and kepe. And that ye shall nayther knowe nor suffer the Kyng's hurte nor hys dysheretyng nor that the ryghts of his Corone be dystressed by any means as farforth as ye may lett. And if ye may not lett it ye shall make knowleche thereof clerely and expressly to the Kyng with your true avyse and counsell. And ye shall do and purchase the Kyng's profytt in all that ye may reasonably do as God youe help and the Holy Evangelyst."

Oath of Lord Treasurer.

At this period the Treasurer was sometimes styled *The King's Treasurer*, and sometimes *Treasurer of the King's Exchequer*. At a later period a distinction appears to have been drawn between these two titles. It is stated in the black book of the Exchequer that the Lord High Treasurer Godolphin held two offices, that of Lord High Treasurer, by the delivery of the staff, and that of Treasurer of the Exchequer by Patent.

Madox, p. 568.

From a very early period the Treasurer was empowered to appoint a Vice Treasurer. King Henry III., in the 16th year of his reign, by his charter, granted his Treasury of his Exchequer of England to Walter de Mauclore, Bishop of Carlisle, "so that he should have and keep the said Treasury at the King's Exchequer in his own person, or by some discreet and fit person, his assignee or vicegerent."

Vice Treasurer,

Madox, p. 579.

It appears that originally it was the practice to appoint one of the Barons of the Exchequer to act as Vice Treasurer; his duties, however, were confined to the Upper Exchequer. Madox quotes the deed of appointment by the Treasurer, in the 35th year of Edward I., of William de Carleton, one of the Barons of the Exchequer, as his Vice Treasurer; that "in his absence he should hold his place for him here in the Exchequer, and should do all things belonging to the office of Treasurer, which the Treasurer himself might do if he were present in court; except only as to the admitting of Gross Fines in the Exchequer, and that he should not intermeddle in anything relating to the Receipt of the Exchequer." (Et quod de aliquibus tangentibus receptam Scaccarii in nullo se intromittat.)

The Chancellor of the Exchequer appears to have been originally an officer appointed to a control or check upon the Treasurer. Up to the end of the reign of King Richard I., the King's Chancellor performed part of his duty at the Exchequer. But at the end of the reign of Richard I., the Chancery was separated from the Exchequer, and it became necessary to appoint a separate high officer to execute the necessary duties at the Exchequer. The earliest record of the appointment of a Chancellor of the Exchequer is the 18 Henry III. The author of the "Dialogue on the Exchequer" says of him, that he was great at the Exchequer, so that nothing was done or should be done without his consent or counsel. His duty at the Exchequer was to keep the King's seal which was in the Treasury. He was bound equally with the Treasurer to see to the correctness of the Great Roll, and if the Treasurer was in error he was to rebuke him with modesty and to suggest what ought to be done. If the Treasurer persevered, the matter was to be argued before the Barons, and left to their decision. He was to have a counter-roll of all things pertaining to the receipt, and to have the custody of the seal of the Exchequer. (This was a smaller seal.) But the functions of the Chancellor of the Exchequer with regard to the Public Revenue, as now exercised by him, appear to have originated in the time of Henry VII., when he was also appointed Under Treasurer. Since this period the two offices have been held by the same person, though under different patents. It has been considered most probable that in his capacity of Under Treasurer alone, the Chancellor of the Exchequer executed financial business at the Treasury and in Parliament.

Chancellor of the Exchequer and Under Treasurer.

Madox, p. 520.

Ib., p. 132.

Dial. de Scacc. p. 9.

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The oaths taken by the Chancellor of the Exchequer and by the Under Treasurer were as follows :

Oath of the Chancellor of the Exchequer.

Oath of Chancellor of the Exchequer.

1 Rep. Record Commission, p. 238.

"Ye shall serve well and trewly the Kyng our Sovereign Lord in the office of Chaunceler of this Eschequer, and well and trewly ye shall do all thyngs that pertaineth unto that office; and ye shall spede the Kynge's beseegez before all other; and ye shall not enseale any writte or juggement of any other place than of this Eschequer with the seale of this place whiles the Chauncerie shall be xx myles aboute the place where this Eschequer is abydyng. And also ye shall swere that if it fortune you hereafter by reason of your office to make any clerkes or mynistres to occupy any office or place within this Courte ye shall make such clerkes and ministres as ye wyll answeere for at your peryll."

Oath of the Under Treasurer.

Oath of Under Treasurer.

"Ye shall well and truly serve the Kyng our Sovereign Lord in the roome of Under Treasurer of this his Eschequer, and in the receipt of the same. And well and truly survey and order as well the receipts of all sumes of money payed and to be payed to the Kyng's use in the seid receipt as thissue of the same. And wele and truly behave yourself in the same roome, so help you God and all Saynts and the Holy Evangelists."

Vol. 43, of 1846.

The following extract from Mr. Black's Report on the Treasury Records will give further information relating to the duties of the Treasurer and Under Treasurer (7th Report on Public Records, App. 2, p. 9):

Mr. Black's Report as to the ancient Exchequer officers and their duties.

"Anciently the Lord High Treasurer exercised his office as Treasurer of the Exchequer in the Court of Receipt, and was assisted by the chamberlains and attended by the various clerici, who obeyed the orders of the court."

"It appears from evidence at the Rolls House that during the 16th century, and for the most part until the removal of the Exchequer to Oxford in 1643, that the Lord Treasurer and the Under Treasurer (which modern office was commonly associated with that of Chancellor of the Exchequer) transacted business personally at the Receipt and signed papers there. Lord Burleigh appears to have been the first Treasurer who used a *secretary* to signify his wishes to the officers of the Receipt in writing, when absent (as he very much was) about the Queen's Court, on the political transactions in which as Minister of Finance and leader of the Government, he was personally and principally concerned."

"Hence arose the system of Treasury Warrants, and all that complicated paper machinery which the Lord Treasurer's absence rendered needful for the disposal of the royal treasures. The depressed, and oftentimes exhausted state of the Treasury, also in the reign of the Stuarts, contributed to build up the same system; for payments due from the Exchequer were often kept back a long time, or dealt out by instalments, for want of funds to satisfy the public creditors at once. The vesting of the office of Lord Treasurer in Commissioners, which was first done by James I. in 1612, upon the death of Robert Earl of Salisbury, required the adoption of written documents for the satisfaction of the officer of Receipt, who could not take verbal orders from a plurality of persons; and thus at length it came to be the established practice that no writ or sign manual warrant was or could be executed without a written warrant from the Lord Treasurer, or Commissioners of the Treasury, for the answering of it by payment out of the Receipt of Exchequer. Such a warrant, being addressed to the auditor of Receipt, was no authority to the Tellers, but when recorded by the auditor and by the Clerk of the Pells, the former drew an *order* upon one of the Tellers, which again was presented to the Treasurer and Under Treasurer, or Commissioners, to be signed, in token of their approval, and was afterwards directed by the auditor to one of the Tellers by name. For this last process, in and after the time of Charles II., the further authority of the Treasurer, by what was called a letter of direction, was needful also."

"The issuing of warrants for the making and passing of debentures for payments upon Letters Patent, appears to have had an origin coeval with the Restoration. Before that time debentures were made out as a matter of course, and issued or stayed at the pleasure of the Treasurer."

Lord Treasurer Burleigh's Exchequer chair.

An old walnut chair, the seat and back of which are covered with tapestry, has been preserved in the Exchequer Office, and is now transferred to the Exchequer and Audit Office. According to a tradition handed down in the department, the last Lord Treasurer who personally transacted business at the Exchequer, Lord Burleigh, was accustomed to sit in this chair in the Tally Court.

Chamberlains of the Exchequer, and their Deputies.

Madox, p. 4. p. 732, fol.

The Chamberlains were originally great officers of the King's Court, who took care of the receipts and payments of the King's revenue. In the most ancient times, they sat and acted in person at the Exchequer, and were numbered amongst the Barons. But afterwards the Chamberlains usually deputed others to execute their office for them, both in the Great Exchequer and in the Receipt. These Deputy Chamberlains kept the keys both of the doors of the Treasury and of the coffers there. They had in their custody, jointly with the auditor, the several standard pieces of gold and silver, used for the trial of the Pyx and secured in the Pyx Chamber. They were also entrusted with the care of the standard weights and measures, and with the duties connected with

with the due comparison and verification of weights and measures. They had the preparation of the tallies and the custody of the counterfoils, and in passing accounts of monies paid into the Exchequer, it was their duty to join the tallies to the counterfoils and certify their correctness.

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The Treasurer and Chamberlains had under them certain clerks attending on the King's business at the Exchequer. Madox says that, "under the terms Treasurer's clerks were comprehended the officers who in process of time were called Clerk of the Pells, Writer of the Tallies, &c.; and indeed all the officers of the Receipt, except those whose offices were serjeanties, and those who served under the Chamberlains in such acts of clerkship as related immediately to the Chamberlain's office." Madox here refers to no later a date than the end of King Edward II.'s reign. It was since this period that the office of Auditor of the Receipt was established, who was also Writer of the Tallies.

Tally Writer and Auditor, and Clerk of the Pells,

originally Lord Treasurer's Clerks.

Madox, p. 37.

The Exchequer Office of Receipt, of which it has been shown that, from the period of the reign of Queen Elizabeth, the Lord Treasurer and Under Treasurer and Chancellor of the Exchequer no longer formed part, then consisted of the Chamberlains, Auditor, Four Tellers, and Clerk of the Pells, and their several officers and clerks. The Office of Receipt had long been entirely separated from the Court of Exchequer, the business of which was conducted as a court of law under the Barons in their judicial capacity. The business of the Exchequer Office of Receipt consisted in the receipt, custody, and issue of public money, under the authority of Acts of Parliament and Royal Warrants, and in pursuance of written directions from the Treasury; certified accounts of such receipts and issues being transmitted periodically to the Treasury. There was also a daily audit of their own accounts, and they audited the Imprest accounts of the public accountants, before they were submitted to the Chancellor of the Exchequer.

Exchequer Office of Receipt, from reign of Queen Elizabeth.

Of the chief officers of the Receipt of Exchequer, the Chamberlains alone as members of the King's Court, had originally authority independent of the Lord Treasurer, the others having been clerks of the Lord Treasurer, and the Chamberlains had long ceased to perform the duties of their office, which were executed by their deputies. It does not appear that during the reign of the Stuarts, and up to the period of the Revolution of 1688, the officers of the Receipt of Exchequer exercised any independent check or control on the Treasury in their dealing with the public money, and in the due appropriation of the Parliamentary grants. The strongest evidence that no such control was then exercised, may be found in the fact of the shutting of the Exchequer in 1672, by Lord Treasurer Clifford, and in the debate in the Commons on 26th October 1675, upon the motion that the due appropriation of the money voted for building ships should be secured by its payment into the Chamber of London.

Hansard's Parl. Hist., p. 772.

But after the Revolution of 1688, when the attention of Parliament was more actively directed to the due appropriation of the public moneys, an Act was passed (8 & 9 Will. 3, c. 28, A.D. 1697) "for the better observation of the course anciently used in the receipt of the Exchequer," in which the duties of the officers of the Receipt, with regard to the receipt, custody, and issue of the public money, are minutely defined. Under this Act, the chief officers of the Receipt of Exchequer were required to take an oath for the faithful discharge of their duties, which was to be administered by the Commissioners of the Treasury, or Barons of the Exchequer. And it was provided that nothing in the Act should lessen or diminish the lawful authority which the Treasurer or Commissioners of the Treasury "have and ought to have over the officers and ministers of the said Receipt."

And after Revolution of 1688.

In 1782, Mr. Burke's Act, 20 Geo. 3, c. 82, was passed, which recited that there were several useless, expensive, and unnecessary offices in the Exchequer, and that it was expedient to make various changes and reductions on the expiration of the interests of the existing officers. Amongst those changes was the abolition of the old wooden tallies and the substitution of written receipts. This was not carried into effect until 1826, on the death of the last of the Chamberlains, when the duties of the Chamberlain were transferred to the Auditor.

Mr. Burke's Act, in 1782.

The regulation of the ancient sinecure offices of the Exchequer had been previously recommended by the Commissioners of Public Accounts in their Sixth Report, dated 9th February 1782, with the further recommendation that the chief officers to be in future appointed should be paid by a fixed salary instead of fees, according to the existing practice. This recommendation was carried into effect by sect. 5 of the Act 23 Geo. 3, c. 82, the salary of the Auditor being fixed at 4,000 *l.* a year, the Tellers 2,700 *l.* each, and the Clerk of the Pells 1,500 *l.* Two Tellerships becoming vacant in 1786, this regulated salary was granted to each of the newly-appointed Tellers. Towards the close of the year 1812 the two remaining Tellers signified their wish to the Treasury to relinquish one-third of the salary and fees of their respective offices, as a voluntary contribution to the public, as well as any future excess beyond their net receipts in the current year. Of these two Tellers, the Marquis of Buckingham died before the next quarter's salary became due. The Marquis Camden survived until the year 1840, and his contributions to the Exchequer during these 36 years amounted to upwards of a quarter of a million sterling, being the surplus of the fees of this office beyond 2,700 *l.* a year, the regulated salary of a Teller under the Act of 1782, which Marquis Camden retained, together with the necessary charges and expenses of

Consequent regulation of Exchequer offices.

See Hansard, 16 December 1812.

Marquis Camden's Office of Teller.

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his office. It is stated in sect. 30 of the Exchequer Act of 1834, that, up to that date, the voluntary contributions of Marquis Camden amounted to a total sum of 244,407*l.* 10*s.* 11*d.*; and the clause provided that, on the abolition of the old Exchequer in pursuance of the Act, an amount equivalent to his fees should be issued quarterly out of the Consolidated Fund to the Marquis Camden, to be at his own disposal, so that his full rights and interests should be neither altered nor impaired.

Abolition of ancient offices of the Exchequer, in 1834.

No further alteration in the offices of the Receipt of Exchequer, other than the abolition of the office of Chamberlain, was actually made until the death of the Auditor, Lord Grenville, in 1834. But, in the meantime, an Act, 57 Geo. 3, c. 84, was passed in 1817 to regulate the offices of His Majesty's Exchequer in England and Ireland respectively, which enacted that the duties of the principal officers should, after the termination of the existing interests, and as their offices should become vacant, be regulated under the provisions of the Act, and be executed in person. The Treasury was empowered to regulate the duties and salaries of such officers as they should deem fit, all such regulations being directed to be laid before Parliament. The offices thus regulated were to be deemed new offices within the meaning of the Acts of 6 Anne and 15 Geo. 2, c. 22, every person appointed being incapable of sitting or voting as a Member of the House of Commons, under penalties. By another clause persons so appointed were to have the same interest in their offices as if granted by Letters Patent, during good behaviour.

Establishment of Comptroller General's Office.

After Lord Grenville's death in 1834, and in order to carry into full effect the intentions of the Act of 1782, and the recommendations of a Royal Commission appointed in 1831 to inquire into the Exchequer, the Act, 4 & 5 Will. 4, c. 15, was passed, under which a Comptroller General of the Exchequer was appointed, with an Assistant Comptroller and other officers. The Comptroller General was invested with such of the powers and authorities formerly exercised by the Auditor, Tellers, and Clerk of the Pells, as were not affected by the Act. All the business connected with the detailed payments formerly made at the Exchequer (with the exception of certain life annuities transferred to the National Debt Office) was transferred to a new officer, called Paymaster of Civil Services, whose office and duties were subsequently merged in those of the Paymaster General.

Paymaster General's Office constituted in 1836.

The office of Paymaster General was constituted in 1836, under the Act 5 & 6 Will. 4, c. 35, and the several and separate offices of Paymaster of the Forces, Treasurer of Chelsea Hospital, Treasurer of the Navy, and Treasurer of the Ordnance were consolidated into one office. In 1848, and in pursuance of the Act 11 & 12 Vict. c. 55, under which the offices of Paymaster of Civil Services and of the Paymasters of Exchequer Bills were abolished, their duties were transferred to the Paymaster General, in whom the functions of paying the public monies for all the Naval, Military, and Civil Services of the State were then united and vested.

Office of Comptroller General of the Exchequer abolished in 1866, and

In 1856, a Select Committee of the House of Commons was appointed to inquire into the mode of Receipt, Issue, and Audit of Public Monies in the Exchequer, the Pay Office, and the Audit Department. Sir F. Baring was Chairman of the Committee, which sat during that and the following Session, when they made their Report. It was not favourable to the continuance of the system of Exchequer Control established in 1834. And in 1866 the Act, 29 & 30 Vict. c. 39, was passed, by which the office of Controller General was abolished, and the Exchequer ceased to be a distinct Department of the State.

Exchequer and Audit Office established.

The new Exchequer and Audit Department was established under an Auditor General and an Assistant Auditor and other officers, uniting the preliminary control of the public money formerly exercised by the Exchequer, with the powers of audit theretofore possessed by the Audit Department, and also with new and increased powers, with the view of securing a continuous check and control over every transaction relating to the receipt and issue of the public monies.

RECEIPT AND ISSUE OF PUBLIC MONEY AT THE EXCHEQUER.

Locality of the Exchequer in earlier times.

Madox, p. 179.

In his History of the Exchequer, Madox says, "The Exchequer was at first a general name, signifying as well the place where the King's revenue was supervised and managed, as that where it was wont to be paid in. In the early time that part of the Exchequer where the King's treasure was told, reposit, or issued, was usually called *Thesaurus*. In process of time, the receipt of Exchequer was usually called *Inferius Scaccarium*, *Scaccarium de Receipta*, and *Receipta Scaccarii*."

Ib. p. 552.

"Albeit the Exchequer was generally held at Westminster during the second period (from the reign of King John to that of Edward II.), yet it was sometimes by the King's special commandment held elsewhere. In Michaelmas term, in the 6th year of King Edward I., the Exchequer was held at Shrewsbury, &c."

Ancient mode of Receipt of Revenue.

Madox, p. 242.

"As to the Manner of levying or bringing in the King's Money.—When debts due to the King had been put in charge in the Revenue Rolls, they were sent out in process to be levied. The person principally entrusted with the levying and collecting of them was the Sheriff of each county, who in the old times was an officer of great authority and power. The most ancient process that was made use of for this purpose was the *Summonce of the Exchequer*, which issued twice a year into all the counties of England. At the two terms of Easter and Michaelmas, Sheriffs and other Accountants came to the Exchequer to

to pay in part of their *Fermes**, and other issues of their Bailywicks. There were also other officers besides the Sheriffs of each county, that answered for such part of the Crown[†] Revenue as was within their care. For example the Escheatours[‡], Foresters, Customers[§], Fermers of divers sorts, and in succeeding times the Collectors of Tallages[§], Dismes, Quinzemes^{||}, &c., and others. But in case these officers could not justiciate or enforce the King's debtors to make payment, the Sheriff of the county was armed with power enough to do it. I have been speaking here of the ordinary and settled process of the Exchequer; howbeit, if the King wanted money very urgently, he sometimes issued forth special writs to Sheriffs and other officers concerned in collecting his revenue, commanding them to get in money with all speed. When the King's money was conveyed from one place to another, the Sheriffs of Counties or some other of the King's *Firmarii* used to have the care of conveying it, and were allowed their expenses upon their next accompt. Sometimes the King's money was conveyed by persons particularly appointed to take care thereof; who, for their security, were furnished with letters of aid and safe conduct.

"According to the usage of the older times, it seemeth that the King's Treasure was to be issued by virtue of a writ or mandate from the King. Such writ or mandate was usually under the Great Seal or the Privy Seal, and was sometimes directed to the Chief Justicier and Barons of the Exchequer, but more commonly to the Treasurer and Chamberlain of the Exchequer; and the writ or mandate was founded on a roll or certificate from the Exchequer, or from the wardrobe, or upon some other matter of record; but the writ most generally used for issuing the King's money out of the Exchequer, was the Liberate, directed to the Treasurer and Chamberlain; it was so called from the emphatical word *liberate*, "deliver ye," used in it. The writ was of two sorts, one a liberate for paying a sum *hoc vice* only; the other a liberate current or dormant for paying in continuance, or oftener than once."

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And of issue of money.

Madox, p. 267.

In the old Exchequer system of receipt and issue of money, Exchequer Tallies were largely used. Mention has been made of these Tallies, more particularly as an ancient form of Public Loan, in a Paper appended to the Great Return of the National Debt. (No. 443 of 1868.)

Exchequer tallies.

Exchequer tallies were of two kinds. : (I.) Tallies of Sol.; (II.) Tallies of Pro.

I. Tallies of Sol. were acknowledgments of the receipt of money into the Exchequer. They derived their name from the first word in the entry of the pell or receipt, showing that the money for which the tally was an acknowledgment had been actually paid (*solutum*) into the Exchequer, the tally thus serving as a legal acquittance for the same. The tally was a willow stick, not exceeding five feet in length, about one inch in depth and thickness, with the four sides roughly squared. On one of the four sides, the amount was expressed in notches. On each of the two sides next the notched side, the description of the payment was written. The stick was split in half through the notches, one-half, constituting the tally, was given to the person making the payment into the Exchequer, the other half, the counter tally or counterfoil, was kept at the Exchequer as a check.

Fourth Report on Public Records, Appendix II., p. 166.

The following copy represents the exact size of a section of the end of an Exchequer tally, acknowledging the receipt of 236 l. 4 s. 3½ d. on 25 October 1739, from Edward Ironside, Esq., as a loan to the King on 3 l. per Cent. Annuities payable out of the Sinking Fund, on account of 500,000 l., granted per Act 11 Geo. 2, c. 27.

De Edw Ironside & Jm R. q) mutuat. Annuit 236 l. 4 s. 3½ d. -
 Solubil. ex le Sinking Fund A. D. R. R. Georg. Sedi Conc.

- May 2nd.

Mach 28 die Octobr. A. D. R. R. Georg. Sedi 24 -

This date is written upon the upper side of the Tally, where the two notches denoting 200 l. are cut. The lower side, on which the smaller notches are cut, has only the word *Sol* written upon it.

There

* *Fermes*.—Yearly rent of Counties, Towns, Burghs, Gilds, &c., concerted between the Crown and the Fermour (Madox, p. 223).

† *Escheatours*.—Escheats were Lands, &c., which became vested in the Crown, either by devolution, forfeiture, seizure, or perhaps some other title (Madox, p. 202).

‡ *Customers*.—The *Custom* paid to the King was anciently wont to be called in Latin *Consuetudo* and *Custuma*. *Consuetudo* was used in an extensive sense, for payments or duties of many kinds; in fine, *Consuetudines* signified Royal dues, and Episcopal or other Ecclesiastical dues, and dues and payments, and exactions of many kinds. There was a custom or duty paid to the King for wines, which was called *Prisa* and *Recta Prisa*; *Prisa* was a word of equivalent meaning; properly it signified *capture*, and was sometime used for captures taken in war, sometimes for purveyance, impost, or capture of other kinds (p. 525).

§ *Tallages*.—Tallage was revenue paid to the King, and raised upon his Demesnes, Escheats, and Wardships, and upon the Burghs and Towns of the realm. In the older times it was usually called *Donum* and *Assissa*. When it was paid for or out of lands which were not of military tenure, it signified *Hidage*; when it was paid out of Knight's Fees, it was *Scutage*, and when it was paid by Towns and Burghs, it was *Tallage* (p. 480). In the most ancient times, the Tallages were usually imposed and sett by the King's Justiciars in their respective *Iters*; afterwards by Commissioners appointed for that purpose (p. 504). After the Tallages had been assessed they were usually collected by the Sheriffs of the several counties. Tallage was wont to be assessed upon the men of the Demesnes and Towns, sometimes in gross, *in communi*; sometimes by the poll, *per capita* or *per singulos* (p. 506).

|| *Dismes*, *Quinzimes*, &c.—Besides the *Custom* paid to the King for wine, there were other duties

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There was no single notch for a larger sum than 1,000 *l.*; a notch of the gauged width of $1\frac{1}{2}$ inches denoted 1,000 *l.*; 1 inch, 100 *l.*; $\frac{3}{4}$ inch, 10 *l.*; and half a notch of this last size, 1 *l.*; of $\frac{3}{16}$ inch, 1 *s.*, and the smallest notch, 1 *d.*; one halfpenny was denoted by a small rounded hole. A single cut of a notch signified half the amount; thus, 250 *l.* would be expressed as follows:

II. Tallies of Pro were instruments of payment, and operated as a modern cheque on a banker, being given forth in payment from the Exchequer as a charge upon some public accountant, for him to pay the sum expressed thereon out of the revenues in his hands before they should reach the Exchequer. The tally afterwards served as a voucher, for which he had credit upon his account at the Exchequer of Account, in like manner as if for money actually paid by him with the Exchequer of Receipt.

The Tally of Pro received its name from the inscription on the tally, showing that it was struck *Pro* (or for the benefit of) the person there named: The amounts of these tallies of Pro, when issued, were entered not only as expenditure, but also as so much receipt, under the head of revenue on which they were charged, just as if the money thus assigned by tally had previously been actually paid to the officers of the Exchequer, although its receipt was in fact merely anticipated, the legal right to it being transferred to the bearer of the tally. Thus these tallies are also called *Tallies of assignment*, or of *anticipation*.

In the 12th year of King Edward I., a writ patent under the Great Seal was sent to the Treasurer, Barons, and Chamberlains of the Exchequer, and in this writ patent there are several directions touching the producing and allowing of tallies of acquittance given by sheriffs to the King's debtors, and touching *Dividend tallies* to be made at the receipt, &c.

Record of Receipt.

Great Roll of the Pipe.

With regard to the record of receipt of money at the Exchequer, and the mode of accounting for the public money, Madox says, "In general, the business and acts of the Court of Exchequer were wont to be recorded or entered in several rolls, the principal whereof were these: the *Rotulus Annalis*, or *Great Roll of the Pipe*, the *Memoranda*, and the *Plea Rolls*. Amongst the records of the Exchequer, the Great Roll of the Pipe must be placed first, by reason of its pre-eminent dignity. It was and is the most stately record in the Exchequer, and the great medium of charge and discharge, of rents, fermes, and debts due to the Crown. Into it the accompts of the Royal revenue entered through divers channels, as rivers flow into the ocean. In the 4th year of King Edward I. it was styled *Primus Rotulus Scaccarii*. The Great Roll, as I take it, was the Treasurer's Roll; but as the Chancellor of the Exchequer seems to have been an officer appointed to be a check upon the Treasurer, so it seemeth that the Chancellor, from ancient time, caused a counter-roll of the Treasurer's Great Roll to be made up every year, which counter-roll was the same *verbatim* with the other Great Roll, and was called *Rotulus Cancellarii*. There are extant some duplicaments of Great Rolls more ancient than the reign of King Henry III. There is in the Record Office of the Tower of London a duplicate Great Roll of the 6th year of King Richard I., and another of the 7th year of King John, &c. All these duplicate Great Rolls I take to be *Rotuli Cancellarii*.

Memoranda.

"The records or bundles made up by the two Remembrancers of the Exchequer have been usually called *Memoranda*, the memorands or remembrances. In the Memoranda of the Exchequer there were entered great variety of business; for instance, the King's writs and receipts of many kinds, relating to revenue, tenures, and other matters agitated in the Exchequer; commissions of bailywicks, custodies, fermes, &c.; presentations and admissions of officers of the Exchequer, and awards of the Justicier, the Treasurer, and the Barons, and the King's Counsel; recognitions of debts and conventions of various kinds; accompts and views of accompts, with several Acts relating to accomptants; inquisitions of sheriffs, escheators, &c.; advents of sheriffs, escheators, and others; and, in general, all those things which were comprised under the term *communia*, or common business.

Accounts rendered to Exchequer.

"During the first period (to end of reign of King John), the most considerable accomptants to the Crown were the sheriffs of the several counties. A great part of the land revenue went through their hands; that is, was collected by them, and answered either in specie or by sufficient warrant of discount, according to the usage of those times. The sheriffs accompted to the King every year, and the method of their accompt was regular and exact. There were, during the first and second periods, several other stated accountants besides sheriffs of counties: all persons who held any bailywick from the King, or received any of his treasure or revenue, by impost or otherwise, were obliged to render an accompt thereof.

Sheriffs.

"In ancient times the sheriffs of counties were usually men of high rank and great power in the realm. They had the several counties committed to them respectively by the King at his pleasure, either in custody or at ferm certain. To them the King usually committed

payable to him by Merchants or Traders, in respect to their merchandize imported or exported and for commodities conveyed along the river of Thames. The duties paid by Merchants were anciently called *Disme*, *Quinzime*, &c., so called from the quantity or proportion of the payment of Tallage or aid (p. 503). In the 18th year of King Edward I., the Citizens and Burgesses of England granted to the King a *fifteenth* of all their goods and moveables.

committed (together with the counties) his castles and his manours lying within their bailiwick. They provided the castles with ammunition and other necessities, and they stocked and improved the manours. In fine, the King usually entrusted the sheriffs with the collecting of his revenue, and with divers other powers and jurisdictions.*

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"There were anciently several assises or rules observed at the Exchequer touching the rendring of accompts and the levying and getting in of the King's rights and credits. The stated accompts were wont to be rendred regularly in course every year. In general, accomptants were obliged to come in person to render their accompts. If they made an attorney to accompt for them, it was usual to have the King's leave for it. Accompts were to be rendred at the Exchequer upon oath. Where one was indebted to the King and likewise to other persons, the King's debt was to be preferred in payment; this was the law and assise of the Exchequer. If the sheriff or other accomptant was to have any summ allowed or discounted to him upon his accompt, such allowance or discount was usually made *per warrantum*, to wit, either by vertue of the King's writ in that behalf (which was the most usual way), or by writ and award of the King's Justicier, or of some other Justicier or Baron, or of the Treasurer. If an accomptant did not come to render his accompt, or did not pursue the same in due manner, he was punished several ways; namely, by distress and seizure of his lands, and by amercement. If he did not answer to the Crown the debt or summs wherewith he was charged, he was committed either to the Marshall, or to the Fleet Prison, or to the Tower of London. If accomptants departed from the Exchequer before their accompts were speeded, or without leave of the Barons, they were (if commoners) to be attached by their bodies. If Lords and others who claimed to have franchises made default, it was usual for the King to seize their franchises into his own hands.

Course of accounts.

"Although the King's money was most generally paid in at his Exchequer, yet it was sometimes paid to the King himself in his palace, *in camera Regis*. So, although accounts were properly to be rendred at the Exchequer, yet they were also sometimes rendred, either wholly or in part, to the King, or his officers, *in camera Regis*."

Additional information upon the subject of the ancient Exchequer, and its control over the public moneys, is contained in the following further statement by Mr. Black, in 1856, to the late Comptroller General of the Exchequer:

Mr. Black, on business of ancient Exchequer.

"It must be carefully borne in mind that the *accounts of all public accountants* were subject to the judicial control of the Treasurer and Barons, with their numerous officers as in the Upper Exchequer, viz., the King's Remembrancer, the Treasurer's Remembrancer, the auditors of the Imprests, and in later times the auditors of Land Revenue, &c., by whom the accounts of all persons charged with the collection or expenditure of the public money were audited and settled. With these accounts the officers on the other side of the Exchequer had nothing to do.

"But the *accounts of the Lower Exchequer*, or Court of Receipt, were the accounts of the actual receipts of revenue into the treasuries or coffers of that Court, and of the moneys thence issued by authority of the King or Parliament, and the custom of the Court. These accounts were originally very simple, consisting of the enrolment of daily receipts and of daily issues. Each of these enrolments was independently kept in *triplicate*; viz., by the Treasurer's chief clerk and by the two Chamberlains. At the close of every day, every week, and every half-year, the entries were cast up, and the totals compared, to prevent error. Whilst this system lasted, no mistake or fraud could remain many hours undetected; and indeed fraud appears to have been impossible, for the officers and the money were within the same building, and the officers were a mutual check upon each other.

"But, in the reign of Henry VII., a new state of things began in the suppression of the three Pells of Issues, and the substitution of the four several tellers, who were from that time entrusted with the actual receipt and issue of the public moneys, the custody of the moneys being checked by the Treasurer's clerks and the Chamberlains, who had charge of two out of the three keys of each teller's chest. The triplicate enrolment of the receipts continued for a century or more; but the several accounts of the four tellers were rendered half-yearly to the Treasurer's clerk for writing bills and tallies, in whose office a system of enrolment arose, for the purpose of enabling him to audit the tellers' accounts. Hence he obtained the name of Auditor of the Receipt. In 1597, the Treasurer's clerk, who wrote one of the Pells of Receipt, obtained through Lord Burleigh an authority by Privy Seal for making a Pell of the Issues, after the ancient manner. Hence the recording of all the receipts and issues in the office of the Clerk of the Pells, which continued up to 1834, when the office was abolished.

"From this statement, it appears that there was no account kept, nor any public account authorised or required by law to be made or kept by the Treasurer, Under Treasurer,

* Madox quotes numerous instances of special duties performed by the sheriffs, in addition to various payments of money made by them out of receipts of the King's revenue. Amongst these duties, he quotes a Royal Mandate from a Roll of the 26th year of Henry III., in which the Sheriff of Gloucester was commanded to cause 20 salmon to be brought and made into a pasty, against the approaching Christmas. (Rex Vicecomite Gloucestrie salutem. Precipimus tibi, quod emi viginti Salmones et in pane poni facias; et nobis mittas Londoniam contra instans festum Natalis Domini, et custom, &c. T. Rege, apud Radingam, XII. die Decembris.)

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Treasurer, or Chancellor of the Exchequer, or at the Treasury Chambers. But the officers of the Receipt of Exchequer made, kept, and audited their own accounts, only furnishing the daily or other periodical results to the Lord Treasurer for his information."

Receipt, custody, and issue of public money in more modern times.

The old practice of receipt, custody, and issue of public money at the Exchequer remained in force, with little alteration, with the exception of the discontinuance of old wooden tallies in 1826, until the old Exchequer offices were abolished in 1834. The practice is fully described in the Report of the Exchequer Commission laid before Parliament in 1833. The new system to be adopted in the office of the Comptroller General of the Exchequer is also recommended and detailed in the same Report, and is laid down in the Act 4 & 5 Will. 4, c. 15, and in the regulations in pursuance of the Act laid before Parliament in 1835. The old practice may be described as follows:—

Practice prior to 1834.
Receipt of revenue.

Under the old system, the public money was paid by the several receivers of revenue and others, to one of the four Tellers of the Exchequer, each of these tellers having the receipt of a specified branch of revenue. The receivers were under the authority and control of the Treasury, and accounted to the Exchequer, originally to the Treasurer and Barons, and subsequently to the auditors of imposts, who were also officers of the Exchequer. Upon the abolition of the auditors of imposts in 1785, consequent upon the recommendation of the Commissioners of Public Accounts in their 13th Report, and under the Act 25 Geo. 3, c. 52, the receivers accounted to the Audit office after its first establishment under this Act. The money was anciently paid in coin, and tested, or *told*, by both tale and weight. In more recent times the money was actually received and issued through the Bank of England, two of whose cashiers attended daily at the Exchequer, and sat in the office of the principal Teller. All receipts from the principal receivers, and issues to the principal public accountants, who kept accounts at the Bank of England under the regulations recommended in 1781 by the Commissioners of Public Accounts in their 5th Report, were made by means of transfer tickets. At the close of each day, the balance was struck with each Teller; any excess of receipt over issue, or of issue over receipt, was paid over to the Teller, or to the Bank cashiers.

Upon the Teller receiving the ticket of receipt from the Bank cashier of any sum of money paid into the Exchequer, he wrote in abbreviated Latin upon a slip of parchment, the date of receipt, the name of the receiver, or other person paying in the money, the head of receipt, the district from whence payable, and the Teller to whom paid. The amount was written in the old Exchequer numerals, which were a corruption of the old Roman figures. The inscription upon the Teller's bill was in a similar form to that upon the tally represented at p. 339, except that the amount, 236 l. 4 s. 3½d., would be thus expressed:

236 l. 4 s. 3½d.

In all judicial proceedings, the English language and common characters were substituted for Latin, French, or any other language, and for the Court handwriting previously in use, under the provisions of the Act 4 Geo. 2, c. 26, passed in 1731. But this change was not thought desirable in the receipt of Exchequer. The Act 6 Geo. 2, c. 6, not only declared that the foregoing regulation should not extend to that Department, but specially enacted that its officers should in that respect follow the ancient practice. It was not abolished until 1834.

The slip of parchment, or *Teller's bill*, as it was called, was thrown down a pipe into the Tally Court, a large room under the Teller's offices, notice being given to the tally officer by a clerk calling out "down" through the pipe. The teller's bill fell upon the large table in the Tally Court which was covered with the chequered cloth. In the Tally Court, sat officers of the Clerk of the Pells, and of the Auditor as performing the duties of the Chamberlain of the Exchequer. The Teller's bill was first recorded by the officer of the Clerk of the Pells, in his book of introitus or receipt, and then passed over to the Auditor's clerk, who entered it into a book called the Bill of the day. A copy of each Teller's bill was written by the Auditor's clerk upon an indented form of receipt (up to 1826, upon the wooden tally, the amount being expressed in notches only), and given upon his application, generally on the following day, to the receiver or other person paying in the money. At the close of the day, when all the Teller's bills had been sent down and entered, the bill of the day was sent on to the clerk of the cash book, in which book all the receipts of the day were entered. The Auditor's cash book was the foundation of all the accounts of the receipt of revenue, weekly, quarterly, and yearly certificates of which were transmitted from the Exchequer to the Treasury, from which the annual Accounts of Revenue were prepared and laid before Parliament. These accounts, as they appear in the Finance Accounts of that period, all bear the signature of the chief clerk to the Auditor.

Custody of money.

Up to 1834, all the money remaining in the Exchequer was deposited in large iron chests, one of which was in the office of each Teller. Each chest was secured by three large locks, the key of one lock being intrusted to the Teller, of a second to the Auditor, and of a third to the Clerk of the Pells. The Auditor's key and the Pells' key opened each of their four locks of the several chests. At the close of the proceedings of each day, a clerk from the Auditor's office, and another from the Pells' office, attended at the Tellers' offices with their respective keys, when the chests were opened, and the balance of money

to-

to be deposited or taken out was counted by each of the clerks of the three offices, and handed over to the Bank cashiers. In later times, no balance under 100 *l.* was handed over to, or received by the Bank cashiers, the amount of such balance being charged against the Teller. Bank notes of 100 *l.* and 1,000 *l.* were used, and special Bank notes for larger sums, with the amounts inserted in writing for 5,000 *l.*, 10,000 *l.*, 50,000 *l.*, 100,000 *l.*, and occasionally 500,000 *l.*, and even 1,000,000 *l.* The great heads of revenue were received three times a week, and the larger issues for the Army, Navy, &c., were made on the three alternate days, so that it was the common practice to deposit or take out daily an amount of about 300,000 *l.* from the four Tellers' chests. The large amount of Exchequer Bills, which were issued from time to time for current services, as well on the tallies of loan, or of pro, in earlier times, passed through the Tellers' offices, and were treated as cash. In later times, Exchequer Bills for Public Works, for building Churches, and for West India Relief, were issued from the Exchequer Bill Issuing Office, a department of the Auditor's office, directly to the persons producing the requisite authorities for their issue.

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The public money was issued from the Exchequer under the authority of the Sovereign, expressed by Royal Sign Manual Warrant, or by Letters Patent, or of Privy Seal. In the case of the Hereditary Revenue, the sole authority of the Sovereign was sufficient; in other cases, the Royal authority was founded upon the Civil List Act, and other Acts of Parliament. The Royal authority was always transmitted through the Treasury, accompanied by an unsigned Treasury Warrant of Issue to the Exchequer, when the order for payment was prepared, and was always signed by the Auditor himself. All Royal Warrants, Letters Patent, and of Privy Seal were recorded in the books of the auditor, and a second time in the books of the Clerk of the Pells. Both Treasury Warrant and Exchequer Order were returned to the Treasury for signature, after which they were again sent to the Exchequer with a Treasury issuing letter, specifying the date of issue, and the funds out of which the order was to be paid. The necessary direction being written by the Auditor's Chief Clerk upon the Exchequer Order, and addressed to the Teller by whom it was to be paid, the Order was sent up to the Clerk of the Pells to be recorded in his book of entries of issues, and was then sent on to the Teller for payment. Before being sent to the Clerk of the Pells, the order was entered by the Clerk of the Issues in the Auditor's Issue book, which book formed the foundation of all the public accounts of the issue of public money, in the same way as the revenue accounts were founded upon the Auditor's cash book.

Issue of money.

Under the old system the moneys issued from the Exchequer were actually paid at the Exchequer. The sums so paid comprised a large number and variety of amounts. In addition to the periodical issues to the army, navy, and ordnance, and the Bank of England for dividends, &c., all salaries to public officers were paid at the Exchequer, many of them in detail, and all pensions were paid in detail, by Exchequer orders, with schedules attached to them.

Payment of Public Money at the Exchequer.

An unbroken series of Exchequer Books of Record, containing entries of Royal Warrants, Letters Patent, and of Privy Seal, Receipts, and Issues, both of the Auditor, and the Clerk of the Pells, now exists, from the reign of Elizabeth down to 1834, in the Record Office, together with many similar entries of earlier date. In earlier times the entries were made upon skins of vellum, made up in rolls.

Records of Receipts and Issues.

It frequently happened that sums which the Teller had directions to pay, and which were recorded as issued in the Exchequer books, were not actually paid on the day of issue to the persons entitled to receive them. In such cases the amount was held by the Teller as *out-cash*, as it was termed, and formed no part of the stated balance in the Exchequer.

Out-cash.

Every week certificates of all sums received and issued were, as has been stated, furnished by the Exchequer to the Treasury; but there never was any audit of the Exchequer accounts beyond the walls of the Exchequer Office. The three departments of Auditor, Pells, and Tellers formed, indeed, a sufficient check upon each other, as to receipt, custody and issue, of the public money; but there was also a daily audit of all sums paid by the Tellers, which was carried out in the Auditor's office by a sub-department, called the "Office for examining the Tellers' Vouchers."

Audit of Exchequer Accounts.

In the whole period, from the Conquest down to 1834, during which the Exchequer was entrusted with the custody and charge of the Royal treasure and the public money, there are two instances on record of robberies of the Exchequer, the details of which may deserve mention. These are in addition to frauds in connection with the public money and with Exchequer Bills, which have entailed loss upon the public.

Robberies of the Exchequer

The first instance occurred in 1303, in the 31st year of the reign of Edward I. In order to obtain funds for the prosecution of the war in Scotland, the king had imposed throughout the realm a tax of the ninth lamb and the ninth fleece. Full records of the mode by which this tax was collected exist, and were published under the superintendence of the Record Commission in 1800. The "Inquisitio Nonarum" contains information relating to parishes in the several counties, the names and extent of the lands held, and the names of the holders, second only in value and importance to that in Domesday Book. The proceeds of the tax were paid into the Exchequer, and deposited in one of the four

Robbery of the Treasury of the Exchequer, in 1303.

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ancient treasuries in the Exchequer called the Treasury of Leagues, and since known as the Pyx Chamber, on the east side of the cloisters of Westminster Abbey, and at the rear of the Chapter House. Many of the king's jewels and other treasure were also kept there. One night the wall of this depository was broken through, and a great part of the treasure carried off, to the amount of 100,000 *l.*, as stated in the king's writ, besides other property of enormous and inestimable value (*alia enormia inestimabilia*). The whole loss must have been equivalent to nearly two millions of the money of modern time.

Full records of the circumstances of this robbery, of the steps consequently taken by the authorities, and the proceedings against the delinquents, including depositions of the witnesses, have been preserved, and are published in the appendix to Sir F. Palgrave's "Kalendars of the Exchequer." They are very curious, as being perhaps the earliest records of the details of a formal criminal prosecution by the Crown. The language is for the most part Latin, but some of the judicial proceedings are in Norman French. Mr. Burt, Assistant Keeper of the Records, has also stated the particulars of this robbery in a Paper appended to the second edition of Mr. Scott's "Gleanings from Westminster Abbey."

All the proceedings are full of dramatic interest. The king had left Westminster for Scotland on 14th March 1303. The robbery appears to have occurred in the first week of May. The king was then at Linlithgow, and on receiving the news, being full of indignation at his great loss, and the manifest contempt of his authority, he despatched Letters Patent, dated 6th June, appointing *Richard de Sandwich*, *Walter de Gloucester*, *John de Bauquelle*, and *Roger de Southcote*, or any three of them, to inquire immediately into all the circumstances of the case, with full power and authority to call upon all honest and true men in the City of London, and the counties of Middlesex and Surrey, for aid and assistance, and to put them on oath for the purpose of discovering the malefactors and those into whose hands the stolen treasure had passed, as well as to arrest and imprison all persons implicated, until the king should otherwise direct them to be dealt with. There is amongst the official records, an entry, under the date 20th June, 1303, of a payment of 4 *l.* (equal to nearly 60 *l.* of our present currency), to one of the head officers of the Chamber and his clerks, who were sent to London to survey the Treasury at Westminster, "on account of the king's Wardrobe, near the Chapter House, at Westminster, having been broken open."

The Commissioners lost no time in making inquiries in every district to which any matter connected with the robbery could be traced, and they summoned jurors in the several wards of the City and at Guildhall, as well as at Westminster. The record describes the proceedings at each of the 18 wards of the City of London separately. In one ward only, the jury found nothing respecting the subject of inquiry. In the other 17 wards, many of the stolen articles were traced to the possession of different goldsmiths who had purchased them, and the juries concurred in finding *Richard de Pudlicote*, or *Podlecotes*, of the Abbey of Westminster, to have been the chief actor in the burglary, and *Adam de Warefield*, the sacristan, his accomplice, and that many others were also implicated.

At the proceedings at Guildhall 12 different goldsmiths were examined, and the various stolen articles of jewellery and gold are specified which they had purchased from Richard de Pudlicote, or which were traced to his possession, and that of the sacristan. The jury also found that these two persons, as well as several others whose names are given, were implicated in the robbery. Evidence was given that the parties had met about the day of Invention of the Cross (May 3) at a house within the precincts of the Fleet Prison, the keeper of which was *William le Feuere*, who was also porter of the King's Palace at Westminster, from whence they had gone on two successive nights by boat to Westminster, just at the time when the robbery was committed. It appeared also that William, the porter, had given every facility to the suspected monks to pass into and through the Palace at the period of the robbery, and had prevented other persons from entering who had been in the practice of doing so, and that he had assisted in concealing the plunder.

Inquiries followed at Westminster Hall, before juries impannelled from each of the seven hundreds of the county of Middlesex, and from Westminster, when more evidence of a similar kind was produced, and in each case the same parties were designated as the criminals.

The Commissioners sat also at Southwark, before juries from each of the eight hundreds of the county of Surrey, with similar results.

Further evidence was brought before the Commissioners at sittings at the Temple. Two officers of the King's Palace deposed, that at the time of the robbery they had seen several of the suspected monks carrying by night two large baskets very heavily laden from the Abbey to a boat at Westminster Bridge, and that afterwards they returned to the Abbey in another boat.

The result of the inquisition was, that 11 monks of the Abbey of Westminster, whose names are given, including *Adam de Warefield*, the sacristan, and *Alexander de Pershore*, sub-prior, and *Richard de Pudlicote*, were committed to the Tower, together with William, the porter at the Palace, and John Albon, the mason employed at the Abbey, six servants of the sacristan, and seven other persons; eight other persons were sent to Newgate, including Joanna, daughter of *Richard le Tailleur*, concubine of Richard de Pudlicote; six other persons were detained on suspicion, and the names of five more suspected persons are given, who could not be found. The Abbot of Westminster, and all the other officials and servants of the Abbey, were also held to bail to appear before the Court when called for.

In

In the meantime many of the stolen jewels and treasures had been recovered, and were placed by the Commissioners for security in the Tower of London, under the custody of the keeper of the wardrobe there, as appears by an indenture dated 20 June 1303, in which the value and weight of the several articles are specified.

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On 13 August the King wrote from Brechyn to the Commissioners, ordering them to report all their proceedings fully to him.

By further Letters Patent, dated from Kynlos, 10 November, the King appointed *Roger Brabazon, William de Beresford, Roger de Hegham, Richard de Sandwich, and Walter de Gloucester*, his justices, to hear and determine the case against the prisoners, in due form, according to law and the custom of the kingdom. He ordered that every assistance should be afforded them by the sheriffs of London, and of Middlesex and Surrey, and others, and that they should attend upon the justices at such time and place as they should appoint. The King's writ, which is printed in Rymer, recites that the Abbot of Westminster and 48 brethren "commonochi ejusdem domus," together with 32 other persons, were indicted for the robbery.

In pursuance of this mandate, the justices appointed the trial to be held on the first Friday after Epiphany, at the Tower of London; where all the justices except Roger de Hegham, attended and opened the proceedings by reading a further letter from the King, dated at Kynlos, empowering the two first-named justices to act with either one or two of the others.

As before, distinct inquisitions were held before nine juries from the several localities. Eventually it was found that the 11 monks of the Abbey of London already mentioned were the principal criminals; that John the mason, assisted by Adam the carpenter, broke through the wall of the Treasury at their instigation; that the robbery was actually effected by Richard de Pudlicote, who sold much of the spoil to *John de Novel Marche*, a goldsmith, he being cognizant of the robbery; that William, the porter at the King's Palace, was an accomplice before the fact; that *Geryn le Lynddraper* received some of the plunder and hid it in his house and garden, and afterwards removed it to a hedge in St. Pancras fields, where it was discovered. Nineteen other persons, who are named, were found guilty of being accessories to the robbery. The names of 13 goldsmiths of the City of London, who purchased some of the stolen treasure, but not with a guilty knowledge, are given, together with the names of the persons who became bail for their appearance before the justices.

Much of the plunder had been temporarily concealed in the enclosure within the cloisters, used as a cemetery, which had been purposely sown with hemp early in the spring, the persons having charge of the enclosure being parties to the robbery.

Richard de Podelicote subsequently confessed the whole matter, and so did another of the robbers. It appears that the plot was upwards of four months in being carried out, and that the thieves had been embarrassed by the richness of their spoil, and had left much of the treasure behind them, including the King's great crown and three other crowns enriched with precious stones, and a great quantity of jewels, rings, and plate of various kinds.

The record gives no further account of the punishment inflicted upon the guilty parties. A curious circumstance may be mentioned in connection with the Pyx Chamber, the scene of this robbery. The door appears to have been lined both inside and out with human skins, and driven full of nails. Mr. Scott states that he recently found a piece of what seemed to be white leather remaining on the door, and which was proved to be human skin, and he refers to an old tradition that they were skins of Danes, tanned, and fixed there as a memorial of our delivery from them. Similar marks are to be found on other doors; but he is of opinion that they were not the skins of Danes, but of persons executed for sacrilege, and that the custom of lining the doors of sacred treasuries with these human skins was intended to terrify other depredators.

Scott's "Gleanings," p. 50.

The second instance of robbing the Exchequer occurred in 1729. During the night, the office of one of the Tellers of the Exchequer, at Westminster, Lord William Powlett, was broken into and his chest opened, and the sum of 4,191 l. 14 s. 6 d. stolen. There was a tradition in the Exchequer that entrance into the Teller's office was obtained from a lower room by breaking through the floor; but no trace of the culprits was ever found, or of the lost money. It was replaced out of the Sinking Fund, under a Parliamentary Vote.

Robbery of the Teller's Office, in 1729.

The ancient system of the Exchequer was continued to 1834, when the Office of the Comptroller General of the Exchequer was established, and the following alterations were made in the mode of conducting the business:

Alterations of Exchequer system, in 1834.

Receipt of Revenue and Custody of the Public Money.—The public money was received directly into the Exchequer Account at the Bank of England, so that the Exchequer was released from the charge and responsibility of its custody. The regulations for the payment of the revenue into the Bank were made under the general authority of the Treasury, the receipt being effected almost wholly by transfers, as the receivers of the revenue, and other persons paying in money to the Exchequer Account, in nearly every instance kept accounts at the Bank of England. When the Comptroller General's office was first constituted, the Exchequer Act provided that, before any money could be placed to the Exchequer Account, a specification of it, made out in duplicate according to a specified form, was required to be sent to the Exchequer and signed by the Comptroller General as his authority to the Bank for its receipt. The money having been placed

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to the Exchequer Account, a certificate to that effect upon the specification paper was signed by one of the Bank cashiers, and the specification was then forwarded to the Exchequer, the duplicate being sent to the Treasury. A change was made in 1854 under the Act 17 & 18 Vict. c. 94, and the specification was discontinued, so far as related to the great heads of Revenue, a receivable order from the Treasury being substituted. In each case the specification or receivable order formed the foundation of the Accounts of Receipt of Revenue, when entered by the Exchequer accountant in the Comptroller General's cash-book and ledger.

Under the regulations of 1834, indented receipts, or Acquittances as they were termed, for the public moneys paid into the Exchequer account, were made out at the Exchequer from the specification papers and were signed by the Comptroller General. They were similar in form to those substituted for the old tallies, upon the abolition of the office of Chamberlain of the Exchequer in 1826, except that the English language and ordinary numerals were substituted for the old abbreviated Latin and the Exchequer numerals, and they were delivered to the persons entitled to them, upon their application. These Exchequer acquittances were also discontinued in 1854, except in a few special cases, under the Act 17 & 18 Vict. c. 94. They were considered unnecessary in the case of all public accountants paying in money to the Exchequer Account, certificates of all monies received from or issued to public accountants being furnished periodically by the Exchequer to the Audit Office.

Issue of Money.—Still greater changes were made in the mode of issuing the public money. All payments of salaries, pensions, &c., in detail, previously made at the Exchequer, were transferred to a Paymaster of Civil Services, to be appointed by the Treasury, an office afterwards merged in that of Paymaster General. The payment of the Exchequer Life and Tontine Annuities was transferred to the National Debt Office, and the issue of public money from the Exchequer was limited to public accountants who had accounts at the Bank of England, being made by transfers from the Exchequer Account. The authority for the issue or transfer was a Royal Order, when requisite, accompanied by a Treasury Warrant, or a Treasury Warrant alone, each founded upon and reciting the Act of Parliament. The issue was made, as before, under a Treasury letter specifying the date of issue and the fund from which it was payable, the several funds being distinguished in the Exchequer books, though not at the Bank of England where the Exchequer Account was kept in one sum. The Exchequer instrument authorising the issue was called an Exchequer Credit, signed by the Comptroller General, and countersigned by the Chief Clerk. It was addressed to the Bank of England, and directed the Bank to transfer a certain amount from the Exchequer Account to that of the specified public accountant, for the stated service. This Credit, before being issued from the Exchequer, was recorded by the Accountant in the Credit book and the ledger, and thus formed the basis of the Accounts of Public Expenditure. Certificates from the Bank of England of the amount transferred each day from the Exchequer Account, in pursuance of the Exchequer Credits, were furnished daily to the Comptroller General's Office.

No material alteration was made in 1834 in the Exchequer Bill Issuing Department of the Exchequer and its business. It thenceforward became a branch of the Comptroller General's Office instead of the Auditor's Office.

The Exchequer system thus established under the Comptroller General of the Exchequer, on 10 October 1834, was abolished on 31 March 1866, under the provisions of the Exchequer and Audit Act, 29 & 30 Vict. c. 39. The preliminary control over the Treasury in the receipt and issue of the public money was transferred to the Exchequer and Audit Department, under an Auditor General, and was thus combined with the functions of subsequent audit of the public money, under the powers and authority of one independent public officer. The change involved little alteration in the mode of receipt of the public money or of the issue of Exchequer Bills, now brought under the authority of the Auditor General. Under these heads, the chief alteration was the discontinuance of the issue of Exchequer Bills, called Deficiency Bills, to the Bank of England, as a security for the temporary advances made by the Bank to make good the quarterly deficiency of the Consolidated Fund, and the substitution of a book debt, the unliquidated amount of which carries interest similar to the Deficiency Bills.

A more material alteration has been made in the mode of issuing the public money, the Auditor General's power of control being no longer exercised over the detailed issues, but over the total amount authorised by Parliament. A general credit to operate upon such amounts is granted to the Treasury from time to time by the Auditor General, and all the transfers in detail from the Exchequer Accounts at the Banks of England and Ireland are now directed immediately by the Treasury. In other respects the Exchequer system, as carried out at the Bank of England, remains the same, certificates of the amount transferred each day being furnished daily both to the Treasury, and to the Exchequer and Audit Department.

The Auditor General thus becomes cognizant, at the earliest moment, of the details of all issues of public money to public accountants, which by law constitute the public expenditure, and is consequently enabled to exercise an effective control over the issues directed by the Treasury out of the Exchequer Account, by reporting to Parliament in the annual Reports which he is directed to make, any irregularity which may have occurred. This control is also intended to be the more efficient by the Auditor General including

Further changes in 1866.

Increased powers of the Exchequer and Audit Office.

in

in his annual Reports the mode in which the appropriation of the grants of Parliament out of the public money has been actually effected by the issues from the Exchequer Account. The Auditor General is at the same time enabled to check the expenditure by the respective accountants of the amounts so issued to them, by means of the subsequent audit of their accounts in his own Department, and by the exercise of the powers entrusted to him by Parliament for such object.

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With respect to the periodical Accounts of Public Income and Expenditure which have been returned to Parliament from time to time, and published, it should be observed that, previously to 1834, they were generally taken from the Exchequer books and prepared at the Exchequer, under the responsibility of its officers, and were incorporated in the annual Finance Accounts, the Treasury being charged with the duty of preparing these Finance Accounts, and their complicated details, for presentation to Parliament.

Preparation of income and expenditure accounts, prior to 1834.

From 1834 to 1866, the Public Income and Expenditure Accounts, though based upon the Exchequer receipts and issues, were, with few exceptions, prepared at the Treasury, upon the responsibility of the financial officers there.

And since 1834.

Under section 16 of the Exchequer and Audit Act of 1866, an important provision is made for checking and controlling the quarterly accounts of the Public Income and Expenditure for the year ending on each quarter day, which are prepared by the Treasury for presentation to Parliament, a certificate by the Auditor General of their correctness being required to be appended to them.

Control by Auditor General of Income and Expenditure accounts.

Before concluding these notices of the business of the Exchequer, other duties which have been executed by the officers of the Exchequer, in addition to the receipt, issue, and custody of the public money, may be briefly referred to.

Other business of the Exchequer.

In earlier times, not only the public money, or, more properly speaking, the King's revenue, was entrusted to the custody of the Exchequer, but the Sovereign's gold and silver plate, jewels, robes, and other treasure. These Exchequer duties continued up to the period of the termination of the Stuart dynasty.

Custody of standard trial pieces of gold and silver coin.

Another duty consisted in the custody of the trial pieces of standard gold and silver for the coin of the realm, used at the trial of the Pyx. This duty, which was exercised conjointly with the Treasury from 1834, was transferred altogether to the Treasury in 1866, under the Standards Act of that year. Full information upon this subject will be found in a report presented to Parliament in that year.

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The custody of the standard weights and measures, and the duties of comparing, verifying and stamping copies of these standards for the several localities, in order to determine the legality of the commercial weights and measures throughout the kingdom, was also entrusted to the officers of the Exchequer from the earliest times, until transferred to a distinct department under the Board of Trade in 1866, in pursuance of the Standards Act, 29 & 30 Vict. c. 82.

Standard weights and measures.

A further duty, connected with a curious ancient custom, was imposed upon the officers of the Exchequer from the time of Henry III. until it was also transferred to the Standards Department in 1866. This was the custody of six ancient horseshoes of a very large size, with 61 hobnails (10 for each shoe, and 1 over), contained in an old leather bag, which are still required to be produced once a year at Martinmas (generally in the last week of November), at the office of the Queen's Remembrancer in Chancery-lane, to be counted over by one of the officers of the City of London, on behalf of the Corporation, for which it was customary to charge an Exchequer fee of 13 s. 6 d. A second act follows the counting of the horseshoes and hobnails. Some bundles of sticks are cut by the same officer with a billhook and chopper, these articles being provided from the Court of Exchequer at Guildhall.

Custody of ancient horseshoes and hobnails.

The history of the ceremony is as follows:—

Madox, in his History of the Exchequer (fol. edit. p. 608), quotes an original roll of Henry III. addressed in the 51st year of his reign to the Barons of the Exchequer, by which the King, at the supplication of the citizens of London, granted to them that they might choose from among themselves two bailiffs faithful to the King and to the city, to have the custody of the city and of the county of Middlesex, until the King should give further orders therein; and he commanded the barons to admit the said bailiffs, when the citizens should present them in the usual manner, provided that they answered to the King at the Exchequer for the old ferm as was customary.

Ancient ceremony of counting them by the Sheriffs of London.

He cites several examples in the reigns of Henry III., Edward I. and Edward II. of the presentation of the sheriffs of London and Middlesex to the Barons of the Exchequer, and their answering to the King what was due to him, "since the time that the King's (Edward II.) progenitors granted to the citizens of London the power of choosing and making whom they pleased sheriffs of London and Middlesex." He then adds (p. 611): "Some persons who held of the King *in capite* by rent service paid their rents at the Exchequer. Walter le Brun, farrier at the Strand, in Middlesex, was to have a piece of ground in the parish of St. Clement, to place a forge there, he rendering yearly six horseshoes for it. This rent was anciently wont to be paid at the Exchequer every year; for instance, in the first year of King Edward I., &c. and afterwards. It is still rendered

Appendix, No. 13. "at the Exchequer to this day by the mayor and citizens of London, to whom in process of time the said piece of ground was granted."

Madox wrote his History of the Exchequer in 1711; the earliest instance which he quotes of the payment of the six horseshoes refers to the 19th year of Henry III., viz.:—
 "Walterus le Brun, Marescallus de Stranda, rc. de vi ferris equorum pro habenda, quadam placea in parochia S. Clementis, ad fabricam ibidem locandam, sicut continentur in Originali Mag. Rol. 19, H. 3."

In the second instance which he quotes, the nails as well as the horseshoes appear to have been duly paid at the Stone Cross:—

"Middlesex. Redditus, Walterus Marescallus ad crucem lapideam reddit sex ferra equorum cum clavibus pro quadam fabrica quam de Rege tenet in capite ex opposito crucis lapideæ." (1 E. 1 Rol.)

And chopping of sticks.

Madox continues, "Again Nicholas de Mora rendered at the Exchequer two knives, one good, the other a very bad one, for certain land which he held *in capite* in Shropshire." The roll from which he quotes is of the period of the 29th year of Henry III.:—

"Salopshire. Nicolaus de Mora reddit ad Scaccarium ii. cultellos, unum bonum, et alterum pessimum, pro quadam terra quam de Rege tenet *in capite* in Mora."

It will be seen that there is direct evidence of the tendering to the Exchequer of six horseshoes and their nails, in respect of the tenure of a tenement called "The Forge," in the Strand, from the year 1235, the 19th year of King Henry III., as well as two knives for the tenure of a piece of land called "The Moor," in Shropshire, from the year 1245, the 29th year of Henry III.

No evidence has been found to show when the custom was so far altered, that the six horseshoes and their nails, and the two knives, one good and the other bad (or a billhook and chopper), were kept at the Exchequer and at Guildhall respectively, to be produced to the City officers every year upon payment of a fee. The counting of the horseshoes and nails appears to have been considered necessary in order to show that they were duly rendered, and the cutting of the sticks to prove the goodness and the badness of the two blades.

It was formerly the practice for the ceremony to be performed on the occasion of the presentation of the Sheriffs in the Court of Exchequer at Westminster, for the approval of the Crown, in accordance with the provision in the Charter of King Henry III., and before the Cursitor Baron, when the horseshoes and hobnails were duly counted by the senior alderman on behalf of the Corporation in open court, and two bundles of sticks were also duly cut, one with the billhook, the other with the chopper. But on the death of Mr. Bankes, the last Cursitor Baron, in 1856, the office was abolished by the Act 19 & 20 Vict. c. 86, and the duties thereof were henceforth to be performed by any baron or officer of the court as the Lord Chief Baron should direct.

Another arrangement was made in 1859 under the provisions of the Act 22 & 23 Vict. c. 21, for regulating the Office of Queen's Remembrancer, and amending the practice and procedure on the revenue side of the Court of Exchequer, by which the ceremony was transferred from the Court of Exchequer to the Queen's Remembrancer's Office.

Section 43 of this Act is as follows:—

"And whereas it has been the custom on the occasion of the presentation of the Sheriffs of the City of London and Sheriffs of Middlesex elect, for the approval of the Crown, to the Barons of the Court of Exchequer at Westminster, to render, on behalf of the Corporation of the said City, in open court, certain ancient rents and services in respect of the tenure of a piece of waste ground, called 'The Moors,' in the county of Salop, and of a tenement, called 'The Forge,' in the parish of St. Clements Danes, in the county of Middlesex; the said rents and services in respect of the said ground and tenement may be rendered by the Corporation of London, or by their agent in that behalf, at the Office of the Queen's Remembrancer, on the morrow of St. Michael, or between that day and the morrow of St. Martin, and the proper entries in respect thereof shall be made as heretofore on the rolls of the court."

When the Bill was originally drawn, the question arose whether a provision should be inserted for the discontinuance of the ancient ceremony; but the late Mr. Seton of the Treasury, to whom this question was referred, stated his opinion, that the special authority of Her Majesty, directed to the Barons of the Exchequer, would be necessary for its discontinuance. This course of proceeding, however, seemed to be forbidden by the old dramatic rule, *Nec Deus intersit nisi dignus vindice nodus*.

In pursuance of the Act of 1859, the ceremony is still annually performed at the Queen's Remembrancer's Office, in Chancery-lane; but the Exchequer fee is no longer required to be paid, as such fee does not appear in the list of authorised fees taken at the Exchequer, appended to the Sixth Report of the Commissioners of Public Accounts in 1782, and appears to have been rather a personal fee paid to the Exchequer officer for his trouble in keeping and producing the horseshoes and nails when required. The fees in the Weights and Measures Department of the Exchequer were also abolished by s. 9 of the Standards Act of 1866.

During

During the last year, upon the usual notice, the old horseshoes and hobnails were sent to the Queen's Remembrancer's Office, and were duly counted before that officer by the City Solicitor, in the presence of one of the Under Sheriffs. Two bundles of sticks were also cut with the billhook and chopper by the City Solicitor, and he complained that the chopper would not cut, and was a *very bad one*; thus agreeing with the description, "*alterum pessimum*" in the reign of Henry III.

It would consequently appear that this curious and ancient ceremony is required to be performed, not only as the tenure by which the lands mentioned are held in fee, but also as that by which the Citizens of London have enjoyed the exclusive privilege of electing the Sheriffs of London and Middlesex from the time of Henry III. up to the present day.

REVENUES AND EXPENDITURE OF SCOTLAND AND OF IRELAND.

In the various Reports, Accounts, and other Papers which have from time to time been laid before Parliament, much less information is contained respecting the Financial Records of Scotland and Ireland, the principal financial officers and their functions, and the objects and results of the duties performed by them, than those of England. The following notices upon these subjects, relating to Scotland and Ireland, are consequently given in somewhat greater detail.

FINANCIAL RECORDS OF SCOTLAND.

Earlier Financial
Records.

1st Report of 1819,
p. 250.

The Financial and other Records of Scotland are described in the First Report of the Record Commission in 1800, as well as in subsequent Reports of the Commissioners. The more ancient Public Records of Scotland, which had been preserved in the Royal archives at the death of King Alexander III., were swept away by the hostile policy of King Edward I. of England. Among the most curious documents of that period which yet remain, may be reckoned the instruments and inventories passed in relation to the Scotch records thus removed to England. These documents show that as early as the year 1282, the Records of Scotland were numerous and multifarious, and that they were kept under the charge of a public officer in the Royal Treasury. Few of the records taken by King Edward appear to have been restored to Scotland after the expulsion of Baliol, although it was one of the articles of the Treaty of Northampton, in 1328, that the more important of them should be restored to Scotland. During the Commonwealth, a large number of the Scotch records were in like manner transported to England by Cromwell's orders, though many were restored in 1657, under a Parliamentary Order of 1653. After the Restoration, the Scotch Records which remained in the Tower of London were shipped on board of a frigate for Scotland, but unfortunately 85 hogsheads of them were shifted during a storm into another vessel which sunk with its cargo at sea.

By Article 21 of the Union, it was directed that the Crown, Sceptre, Sword of State, Records of Parliament, and all other Records, Rolls, and Registers whatsoever, both public and private, general and particular, and warrants thereof, should continue to be kept as they then were in Scotland, and so to remain in all time coming, notwithstanding the Union.

General Register
House, Edinburgh.

Ib. p. 289.

The Public Records of Scotland were originally kept in the Castle of Edinburgh, but that situation having been found inconvenient, they were, by Act of Parliament, in 1662, removed to some rooms under the Inner Session House, where they remained till the time of the Union. The accommodation proving in course of time to be quite insufficient, a suitable building was erected for them, called the General Register House, which was begun and finished out of grants of money arising from the sale of forfeited estates in Scotland. It was begun in 1772 and finished in 1789, at an expense of 37,643*l.* A plan of the building is shown in the Report of the Record Commission of 1800.

In the Act 49 Geo. 3, c. 42, passed in 1809, for better regulating the Public Records of Scotland, provisions are contained for the transfer of the Public Records of Scotland to the General Register House.

In 1822, the Act 3 Geo. 4, c. 62, directed that out of the surplus fees of regulated offices in Scotland, arisen under 57 Geo. 3, c. 64, the amount of 30,000*l.* should be applied for completing and fitting up the General Register House; and a further sum of 20,000*l.* was appropriated to the same purpose by 7 & 8 Geo. 4, c. 46. In 1847, the Act 10 Vict. c. 20, recited that the surplus fees had fallen short of these two amounts by 17,273*l.*, and it was necessary to make further provision for the balance. There happened fortunately to be a sum of 20,711*l.*, then unappropriated, the result of some legal proceedings in relation to chancery fees connected with the Register House, and the Act empowered the Treasury to apply this sum in discharging the debt due for the completion of the General Register House.

It will be seen that the expense of building the General Register House at Edinburgh thus incurred, was defrayed out of money which did not pass through the Exchequer, and has never appeared in the public accounts of expenditure. There was, however, a provision in the Acts that an account of the money so received and applied should be laid before Parliament.

Records deposited
there.

Of the Financial Records which now remain in the General Register House at Edinburgh, the most ancient are the Rolls of Public Accounts of the 14th and 15th centuries, formed of the finest materials, and written in the best manner of the times.

Ib. p. 265.

The most interesting are the "*Compota Camerarii Scotiæ*" or the Rolls of Accounts of the Lord High Chamberlain, and the "*Compota Thesaurarii*," or the Accounts of the Lord

Lord High Treasurer, which, at different periods embraced the principal branches of the Public Expenditure, as well as that of the King and of the Royal Household. Those of the High Chamberlain are preserved, though not in an unbroken series, from the year 1328 till the reign of James I., when this officer ceased to take charge of the Royal Revenues. The Accounts of the Lord High Treasurer are also preserved, in a broken series, from the year 1474 till the Union. The missing periods between these two sets of accounts are in part supplied by various sets of accounts rendered by the Sheriffs, Bailies of Royal Burghs, and other administrators of the Royal Revenues. Appendix, No. 13.

The Exchequer and other Financial Records of Scotland are now for the most part deposited in the General Register House, to which from time to time all the books and records, except such as were required for current use, have been transferred since 1830 from the following offices, upon their regulation and consolidation: Exchequer and other Financial Records.

The Queen's Remembrancer's Office.

The Lord Treasurer's Remembrancer.

The Clerk of the Pipe.

The Auditor of the Exchequer.

The Receiver General of Crown Rents and Casualties, and Paymaster of Civil Affairs.

Amongst them were included the books and records of the Scotch Revenue Departments of Customs and Excise, which had been transferred to the custody of the Queen's and Lord Treasurer's Remembrancer, when these Scotch Revenue Departments were consolidated with the English Departments, under 2 & 3 Will. 4, c. 103.

Since the transfer of these Financial Records, no inventory of them having been then or subsequently made, they have been left in the same state as when first deposited in the General Register House, packed in boxes; except that any kind of arrangement which may originally have been made has been since much disturbed by searches made from time to time for particular records.

They were found to be in this confused state in December 1866, on making searches amongst them, under Treasury authority, for information required in order to complete the present Return. There was a marked contrast between the condition of these Exchequer Records in the General Register House, which were in the legal custody of the Queen's and Lord Treasurer's Remembrancer, and the other and more numerous records in the same building under the custody of the Lord Clerk Register, which appeared to be admirably preserved and arranged. The Remembrancer concurred with me in opinion that these Exchequer Records ought to be carefully examined and arranged conveniently for reference, a catalogue being made of such as should be deemed worth preserving. He informed me that the limited staff under him had not enabled him to execute this duty, which must necessarily entail some expense, and would require the sanction of the Treasury. Upon my reporting these circumstances to the Treasury, their Lordships called for further information respecting the state of these records and the steps necessary to be taken; the result being that in the Vote for Salaries and Expenses of the Exchequer, Scotland, for 1868-9, provision was made for arranging and indexing these records, at the rate of 120*l.* a year.

It will probably be found that many of these Exchequer Records are wholly useless, and may be destroyed. There appear to be no less than five separate and distinct copies of every audited account, each account when rendered by the accountant having been required by the Scotch Exchequer Regulation Act of 6 Anne, c. 26, to be successively entered and recorded in the offices of Auditor, King's Remembrancer, Lord Treasurer's Remembrancer, and Clerk of the Pipe, fees being charged on each entry, before the Accountant could have his quietus and discharge. Many of the books and documents transferred from the Scotch Revenue Departments of Customs and Excise appear also to be wholly useless. Amongst them are books containing the minutest details of the collections in the several localities, and all the detailed vouchers. There are no similar contemporaneous records now in existence of the Customs in England, these having been destroyed by the great fire at the Custom House in 1813.

THE EXCHEQUER OF SCOTLAND.

A full description of the Exchequer in Scotland has been given in a work printed at Edinburgh in 1820, and entitled, "Historical View of the Forms and Powers of the Court of Exchequer in Scotland." This book was compiled by two of the Barons of the Scottish Exchequer, Sir John Clerk, Bart., and Mr. Baron Scrope.

The constitution of the Exchequer of Scotland in more ancient times was analogous to that of the English Exchequer, with this difference, that instead of being divided into two parts, the upper and lower Exchequers, or the Court and Receipt of Exchequer, the authority and duties of the Barons of the Court of Exchequer in Scotland extended to both the receipt and issue of the public money, as well as to a jurisdiction and control over the revenue, its officers, and the public accountants. Scottish Exchequer in ancient times.

It cannot be exactly known under which of the reigns of the Kings of Scotland the Exchequer, or Checker, as it was anciently called, came to be put under any regular Hist. View, p. 96.

Appendix, No. 13. form; but it is probable that Scotland took the form and practice of her Exchequer from that of England.

1st Rep. Record
Com., 1800, p. 414.

The want of many of the ancient records of Scotland, some of which were carried off by Edward I. of England and some by Oliver Cromwell, renders it difficult to prove distinctly the rise and progress of the Scottish Exchequer; but it is certain that an Exchequer existed in Scotland in the reign of David II., about the year 1347, and it is probable that it had been established in the century preceding. It appears from the laws of King David II. (cap. 49), that certain customs in gold and silver, horses, oxen, &c. transported out of the kingdom, were to be accounted for in the Exchequer, and it is added, "that such things are lang time by gane, statute, and ordained, and renewed in the Checker."

But however ancient the first constitution of the Court of Exchequer in Scotland was, there is reason to believe that a good deal of the business transacted in it fell afterwards under the jurisdiction of the Great Chamberlain of Scotland; for this officer, among other powers committed to him, "challenged the customers of the Great Custom if they took not the oath of ilk man when he presented to them the quantity of his goods, conform to which custom should be taken." These words are in cap. 13, of the old Book of Law concerning the Chamberlain's air.*

The great customs appear to have been certain duties on the export and import of goods, and by an Act of the 1st Parliament, James I., cap. 8, these, with the burrow mails,† are annexed to the Crown. But in ancient times the Kings of Scotland had no other revenues to support their dignity than the several casualties of superiority, such as feu duties, and the wards, marriages, and reliefs, and non-entries of their subjects. It may be seen in the laws of Malcolm McKenneth II., cap. 1, that he distributed all his lands amongst his subjects, and reserved nothing to himself, except the Royal dignity and the Mutehill of the town of Scoon.‡ As for the casualties of superiority, these seem to have been given back to the King by his Barons for his subsistence, and for the support of the honour and dignity of the Crown.

Upon the restoration of James I., of Scotland, in the year 1424, after his long imprisonment and education in England, he introduced many regulations and improvements in all parts of the public administration. After having settled the customs for the behoof of the Crown, these were again provided for in his 3rd Parliament, cap. 49, and it was enacted, "That the Kingis Chalmerlane depute, or himself, gar ordaine in ilk toun quhair sik strangers repairis, twa sufficient men, baith to see the entrie of sik gudes, and to heare the reckoning of them, and to receive the Kingis Custome, and other thinges that be langis thereto, and to make reckoning, and giue compt thereof at the Kingis Checker."

In the reign of King James II. of Scotland (13th Parliament, c. 59), his Judges of the Exchequer were called Lords and Auditors of the Exchequer, and it would appear that their duties, like those of the Exchequer officers in England, extended to the assay and trial of the coin of the realm. "The Lordes and Auditours of the Checker earnestlie purway and examine the fines baith of gold and silver, the quhilk is presented to them upon the Checker in a buist,§ be the Wardaine of the cunzie."

And the same regulations are renewed in an Act of James IV., Parliament 1, cap. 2. "Ane assay of gold and silver that salbe cuinzied, as is foresaid, to be kept and examined zeirly at the Checker."

In the reign of James V., Parliament 4, cap. 25, it is provided, "That all Provostes, Baillies, and Aldermen of Burrowes, bring zierly to the Checker, at the day set for giving of their compts, their copt buiks, of their comon guds, to be seene and considered be the Lords Auditours, gif the samin be spendid for the commoun weill of the burgh, or not."

As to the power thus given to the Lords Auditors of the Exchequer over the common goods of the Royal Burghs, it seems afterwards to have been made part of the business of the Great Chamberlain, as appears from the old law book of the Chamberlain's air, until this Court came to an end.

In the 7th Parliament of James V., there were very particular directions given for bringing the King's revenue and casualties into the Exchequer; the words are "For in bringing of our Sovereine Lordis propertie and casualities zierlie to his Checker, sa
" that

* The Great Chamberlain of Scotland was anciently ranked as the third great officer of the Crown. Before a Treasurer was appointed it was the duty of the Chamberlain to collect the revenue of the Crown, and he disbursed the money necessary for the King's expenses and the maintenance of his household. From the time that a Treasurer was appointed, the province of the Chamberlain was limited to the boroughs throughout the kingdom, where he was supreme Judge. He was to hold chamberlain-ayres every year.—*Beatson's Political Index*.

Air, or ayre, is the same as *iter*, and was used for circuit in the Scotch Acts of Parliament during the reigns of the first four Jameses. The word is well known in the English phrase "Justices in Eyre." Bracton has a chapter "how and in what order the Justices ought to proceed in their eyre."

The old book referred to in the text is *Iter Camerarii*, a translation of which may be found in the book called "Regiam Magistatem, and other auld and authentic bukes, &c., from Malcolm III. to James I.," published both in the original Latin and in a Scottish translation, by Sir John Skene, of Carriehill. Edinburgh, 1609.

† *Burrow Mails*.—See further, Burgh Maills, p. 348.

‡ *Mute Hill*.—To mute, Angl. Mote, is to plead. See Ducange, *sub voce*. "Forensibus Anglis *to mote* est placetari, Scotis, *to mute*, unde illis, the Mute-hill, *i. e.*, Mons Placiti." So in Aycliffe's translation of the Bible, Matt xxvii, "Thanne Knyghtes of the Justice token Jesus in the Moot Hall."

§ *Buist*, a box, from *bustea*, or *busta*, in middle age Latin.—(Ducange.)

Hist. View, p. 99.

Ib., p. 100.

"that his Thesaurar and Comptroller may be weil furnished, for furnishing of all sik thinges quhilkis pertainis to them to do: and that in times cumming, sall have na cause to compleinzie, bot in their awin default and negligence. It is therefore statute and ordained that all Schereffes, Stewardes, Customers, Chalmerlaines, and vthers intromettours with our Sovereaine Lordis propertie, compeir at every Checker, quhair it salbe halden for the time, and make their compts and full payment Equè with the Rollis, before their departing, ilk ane for their awin part, so far as they intromet-with, or nicht intromet, be reason of their office, doand their diligence thereto, under the paine of warding of their persones, there to remaine induring the Kingis will: And as for the casualties, ordainis all Schireffes, Stewardes, Baillies, and vthers, that aucht to make compte, reckoning, and payment of the samin, to compeir yierlie in the Checker, be themselves, or their sufficiente deputies, at the daye assigned to them be the precepte, and there make compte, reckoning, and payment of all sik casualties, and do their vther diligence thereto, be the consideration of the Lordes Auditoures, and departe not quhill they have done the samin, vnder the paine foresaid."

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The provisions of this Act were frequently renewed, and remained in force in 1820.

In the 5th Parliament of King James 6th, cap. 7, there is a method laid down for passing the Treasurer's accounts in the Checker, which shows that the Court had a power to check and control the accounts of this great officer.

Hist. Rev. p. 106.

In the reign of King Charles I., an Act, Parliament 1, cap. 18, ratified a previous Act of 22nd May 1584, relating to the Court of Exchequer, and investing it with a power to decide in all causes having reference to the King's property. The Court of Exchequer was thus established on the footing upon which it remained until the Union in 1707, with very few alterations.

Ib. 110.

In the Parliament of 1641, cap. 68, the Lords Commissioners of the Treasury were chosen by the Estates of Parliament; and it seems that the Lords of the Exchequer were then continued by Commission granted by the King himself; for the Act says that these Commissioners were to manage the Revenue, with advice of the remanent Commissioners of Exchequer contained in his Majesty's Commission under the Great Seal.

Ib. 112.

In the Scottish Parliaments of 1645, 1646, and 1649, the Commissioners of the Exchequer were chosen by the Estates of Parliament. During the Protectorship, the Commissioners were chosen by a Council of State appointed by Oliver Cromwell, and this Commission was renewed in 1657 by the Protector himself. In these Commissions several powers formerly possessed by the Court of Exchequer were limited.

At the time of the Commonwealth.

All these Acts of the Scottish Parliament, from 1640 to the restoration of King Charles II., were subsequently abrogated. There was, however, a ratification made in the 1st Parliament of Charles II., after his restoration, and when the authority of the Exchequer was re-established under certain Commissioners, called Lords of the Exchequer; and by Act 12 of Sess. 1, all the proceedings in the Exchequer during the Civil commotions, and under Oliver Cromwell, were ratified, in so far as they were not prejudicial to the Crown.

Since the Restoration.

After the Union, an Act of 6 Anne, c. 26, was passed to regulate the Exchequer in Scotland, and the Court of Exchequer was constituted a Court of Record, Revenue, and Judicature within Scotland. All persons employed in collecting, receiving, managing, &c., the Revenues of Customs and Excise, or other Crown Revenues or Duties in Scotland, were subjected to the authority of the Court. It was provided that the auditor of these Revenues should take and make these Revenue Accounts, the truth of which was to be sworn to by the respective accountants, and after being allowed and declared by the Court of Exchequer, they were to be examined and enrolled in the office of King's Remembrancer, and the vouchers deposited. They were also entered in the office of the Lord Treasurer's Remembrancer, and then delivered to the Pipe Office, where they were again examined and entered and enrolled, and a quietus or discharge given to the accountant.

Exchequer Regulation Act of 6 Anne, after the Union.

Several Acts were subsequently passed affecting the management of the Public Revenues in Scotland, and the authority of the Court of Exchequer over them. In 1832, the management of the Hereditary Land Revenues of the Crown was transferred from the Court of Exchequer to the Commissioners of Land Revenues, by the Act 2 & 3 Will. 4, c. 112; and in the following year, all the remaining powers of the Court of Exchequer of Scotland, so far as they related to the administration of the Revenue, were transferred to the Treasury at Whitehall, their judicial powers and duties being reserved to them. Under sect. 2 of the Act, the Treasury was also empowered to regulate the powers and duties of the offices of the King's Remembrancer in Scotland, Auditor of Exchequer, and Receiver General, and to consolidate, transfer, and regulate, from time to time, as they should see fit, all the powers and duties theretofore exercised by the Barons of Exchequer in Scotland.

Powers transferred to Treasury in 1832.

REVENUES OF SCOTLAND BEFORE THE UNION.

A full statement of the Revenues of Scotland, both previously and subsequently to the Union, was drawn up by Sir Patrick Murray, one of the Barons of the Scottish Exchequer, in 1820, at the time of the accession of King George the Fourth; it is entitled "A Review of King George the Third's Revenue in Scotland, as established by

Revenues of Scotland before the Union.

Appendix, No. 13.

"Royal Prerogative, by the ancient Law of Scotland, the Articles of Union, and British Statutes; with the application thereof, and of the Revenue of Customs, Excise, and Salt Duties levied in Scotland." The following information relative to the Scottish Revenues, is taken from a MS. copy of this Review :

Crown Rents and Casualties.

The Crown rents and casualties were certain compositions by the King's vassals who held their properties by tenures, such as Feu and Bleuch, for payment of certain annual sums at the entry of each heir and successor to the lands, non-entry duties, &c. Many of these annual feu duties were granted away or leased by the Crown, some for life and some for terms of years, either to the vassals themselves or to others who had interest to procure them from the Crown, on payment of a small quit-rent; by such means, this source of revenue was much reduced.

Burgh Maills.—There were also certain sums payable annually by the Royal Burghs, called Burgh or Burrow Maills; these were vested in the Crown by an Act of the Scottish Parliament, James 1st, c. 8, and of another Act of the 15th Parliament of James 6th, together with certain Customs then payable in Scotland.

The Royal Burghs in Scotland were constituted by the Sovereign, who, by a charter, called the Charter of Erection, granted in fee a portion of lands, with certain privileges annexed to it, to the persons forming the community or corporation of the Burgh and their successors, to be held by them as vassals of the Crown, by the feudal tenure called Burgage-holding, for the yearly performance of certain services, and payment of the *Maills* or duties specified in their respective charters. These duties or Burgh Maills were a part of the public revenue of the Crown, and were accounted for annually in the Exchequer, where a roll or account was kept of all the Royal Burghs, and the duties payable by them. The number of Royal Burghs in Scotland at the period of the Union was 68; and the annual amount of the duties payable by them to the Crown, 75*l.* 4*s.* 7*d.*

Much information respecting the Royal Burghs in Scotland, with extracts from their several charters, their revenues, &c., may be found in the Report of the Committee on these Royal Burghs in 1793, reprinted in 1803 for the House of Commons, in vol. 14 of the Folio Edition of Reports of Committees.

Under Article 21 of the Treaty of Union, all the rights and privileges of the Royal Burghs in Scotland, as they then were, were to remain entire.

By a rental given in to the Commissioners of Public Accounts in December 1711, by the Auditor of the Exchequer upon oath, before the Lord Chief Baron Smith,—

	£.	s.	d.
The feu and blench duties amounted to - - -	5,505	16	5
Rents upon the shires, stewartries, and regalites -	163	17	3
Casual rent of - - ditto - - - - -	917	1	10
Burgh maills - - - - -	75	15	9
Compositions on signatures and tacks of teinds - - -	392	11	5
TOTAL - - - £	7,055	2	8
Appropriations or allowances to particular persons and families - - - - -	3,713	14	1
NET - - - £.	3,041	8	7

In 1820, these Crown rents and casualties did not exceed, on an average of some years, about 2,500 *l.*, and after the payment of allowances from the Crown to Chamberlains, the Keeper of Ettrick Forest, &c., amounting to about 1,700 *l.*, the net residue hardly exceeded 800 *l.* per annum.

Bishops' Rents.—By the 29th Act of the first Parliament in Scotland of William and Mary, passed 19th July 1690, upon the abolition of episcopacy in Scotland, the Crown became entitled, in right of the archbishops, bishops, deans, and other dignified clergy, to the rents, revenues, feu-farms, and land duties formerly belonging to them. These revenues were once very considerable, but a great part of them had been granted away by the Parliament for pious uses; those remaining amounted to about 2,100 *l.* per annum, according to the fair prices by which the payments of the feuars were regulated. A special collector was appointed by the King to levy these rents, and he was ordered to pay out of them, in the first place, 300 *l.* per annum to each of the three Universities of St. Andrew's, Aberdeen, and Edinburgh, in conformity with a gift to that effect by his Majesty's predecessors, and 400 *l.* per annum for himself and his sub-collectors; the remainder, amounting to about 800 *l.* per annum, was payable to the Receiver General of Land-Rents and Casualties, who was accountable for it.

Vacant Stipends.—The vacant stipends falling due where the King was patron were disposed of for pious uses by the Barons of the Exchequer.

Fines in the Inferior Courts.—Fines assessed in the Sheriffs' Courts upon delinquents were accounted for by the Sheriffs in passing their accounts in the Exchequer, and were generally expended by the Sheriffs for public services.

And in Courts of Session and Justiciary.—Fines assessed in the Court of Session were disposed of by the Court, and those in the Court of Justiciary were trifling, and applied towards the cost of the trumpeter's clothes.

Effects of Bastards and ultimate Heires.—The effects of illegitimate persons dying without heirs

heirs of their own body, and those belonging to the Crown as *ultimus hæres* of persons dying intestate, were disposed of as gifts by the Barons of the Exchequer, by virtue of powers vested in them for that purpose.

Appendix, No. 13.

Escheats, or the personal effects of outlaws and persons sentenced to death were disposed of as gifts by the King's Privy Seal Warrants.

Forfeitures.—As for forfeitures for high treason, there were none in Scotland during the reign of George 3rd. The previous forfeitures in the reigns of his Majesty's two predecessors were inalienably annexed to the Crown for public purposes mentioned in the Acts relating to them, and formed no part of the private property of the Sovereign. These Acts were as follows: 1 George I., c. 50; 20 George II., c. 41; 25 George II., c. 41; 26 George II., c. 29; 31 George II., c. 16, and 2 George III., c. 17.

There was anciently an imposition upon certain commodities for the expense of a free coinage and other matters relating to the Mint. This imposition was vested in the Crown for ever by the Scottish Act of James II., on 14th June 1686, c. 24; 12,000 *l.* Scotch (1,000 *l.* English) being set apart for supporting the fabric of the Mint, and for paying the salaries of the officers, according to a scale contained in the Act. By the Articles of Union, the Scottish Mint and existing officers were to be continued. Coinage Duty.

By the first Parliament of James I., c. 8, all the great and small Customs and Burgh Maills were annexed to the Crown. Customs.

By the Parliament of James VI., in 1581, c. 108, a Table of Customs was ordered, and the Act recites, "For as mickle as our Sovereign Lord's Customs are one of the parts of the patrimony of the Crown."

By the first of Charles II., c. 57, Customs are not to be exacted but by authority of Parliament. By an Act of the third Session of the second Parliament of Charles II., c. 1, in 1673, a book of rates of Customs and Excise was to be established under the King's regulations.

In 1695 and 1698 additional Customs duties were granted to the King; and a further Act of 1698 granted a tonnage duty for supporting his Majesty's frigates, upon which, also, there were charged, amongst others, yearly, fees and salaries of 100 *l.* sterling to the Judge of the Admiralty, and 150 *l.* to the Professor of Civil Law.

By the 20th Parliament of James VI., c. 6, in 1609, an annual sum of 10,000 *l.* Scots (833 *l.* 6 *s.* 8 *d.* English) was to be set apart out of the Customs annexed to the Crown, and paid at two terms of the year to the Lords of Session for ever.

By the first Parliament of Charles II., c. 50, in 1661, a capital sum of 12,000 *l.* was granted out of the Customs, for increasing the salaries of the Lords of Session.

By an Act of the second Session of the same Parliament, c. 7, a further annual sum of 10,000 *l.* Scots was granted, for ever to the Lords of Session, as a first charge upon the Customs, and thus set apart from the patrimony of the Crown.

By an Act 25th August 1704, c. 5, a further annual sum of 6,000 *l.* Scots (500 *l.* English) was in like manner settled on the five Lords of Justiciary out of the Customs.

By the first Parliament of Charles II., c. 113, in 1661, an annuity of 40,000 *l.* was settled upon the King for life, charged on certain Excise duties in Scotland, upon salt and foreign commodities, and on beer, malt, &c.; the remainder of the duties to be applied towards maintaining the forces and other necessary charges of Government. These duties were continued to his successor for five years after his death by the eighth Act of the Parliament of 1681. Excise.

By c. 2 of the first Scottish Parliament of James II. (afterwards James VII. of Scotland) on 28th April 1685, the temporary duties of Excise thus granted were annexed to the Crown "to remain therewith in annexed property in all time coming to James VII., and "his heirs and successors in the Imperial Crown of Scotland."

By an Act of William and Mary, 16th July 1695, the annexed duty on malt was abolished, and in lieu thereof an Excise was laid on ale and beer, which was in like manner annexed to the Crown.

By the fourth Session of the first Parliament of William and Mary, c. 20, a post-office was to be erected, and a Postmaster General appointed by his Majesty, or post-office to be set in tack by the Lords of the Treasury or Exchequer, as his Majesty should think most expedient. Rates of Postage were also settled. Post Office.

Thus stood the laws of Scotland at the period of the Union with respect to the revenues which were annexed to the Crown and paid to Queen Anne as Queen of Scotland. The Customs were accounted at 30,000 *l.*, and the Excise at 33,500 *l.* There were no wine licenses or stamps in Scotland prior to the Union. Summary of Scottish Revenues at the Union.

UNION OF SCOTLAND WITH ENGLAND—FINANCIAL ARRANGEMENTS.

The Union of Scotland with England was agreed to on 22nd July 1706, by Articles of Union entered into between Commissioners appointed for that purpose; for England, per Act 3 & 4 Anne, c. 7, which received the Royal Assent 21st December 1705; for Scotland by an Act of the Parliament of Scotland, 3 Anne, c. 4, passed 21st September 1705. The union between the two countries was carried into effect on 1st May 1707, by the Act 5 Anne, c. 8, which received the Royal Assent 6th March 1707.

Union of Scotland with England.

Appendix, No. 13.

The substance of the Articles of Union, so far as they refer to the Revenue and Expenditure of the two countries, is contained in the following Articles:—

Financial Provisions.

Art. 6. The same duties on Exports and Imports as settled in England at the commencement of the Union, to take effect in the United Kingdom.

J. Bruce's Report to the Duke of Portland on Union with Scotland.

Art. 7. The same duties of Excise to be settled throughout the whole United Kingdom.

Art. 8. Foreign salt imported into Scotland to be chargeable with the same duties as in England, but Scotland to be exempted for seven years from paying duty for salt made there, as paid for salt made in England, and after that term to pay the same duties and have the like allowances and drawbacks; when such salt was imported into England, to pay the same duty as English-made salt.

Art. 9. When 1,997,743*l.* 8*s.* 4*d.* shall be granted by Parliament, to be raised by land-tax in England, the further sum of 48,000*l.* to be raised in Scotland as her quota, and so in proportion; such quota to be raised and collected in the same manner as the cess formerly was in Scotland.

Art. 10. The duties on stamped paper, vellum, and parchment, then in force in England, not to extend to Scotland.

Art. 11, 12, 13. The duties on windows, coals, and malt, in England, determining in 1710 and 1707, respectively, not to extend to Scotland.

Art. 14. Scotland not to be charged with any other duties imposed by the Parliament of England before the Union, except those consented to in the Treaty, the Parliament of Scotland providing for the service of that kingdom for 1707; Scotland to be charged equally with England for any new duties of Customs or Excise, but to have an equivalent, as agreed to in this Treaty.

Art. 15. Scotland being liable to the several duties of Customs and Excise applicable to the debts of England contracted before the Union, to have an equivalent for what the subjects there should be charged towards payment of such debts, in manner following:—

1. The sum of 398,085*l.* 10*s.* to be granted to Her Majesty by Parliament, as an equivalent, according to the proportion the computed Customs of Scotland then bore to the Customs of England, viz. 30,000*l.* to 1,341,559*l.* per annum; and the computed duties of Excise in Scotland bore to those in England, viz. 33,500*l.* to 947,602*l.* per annum.

2. In regard to the computed increase of the Customs and Excise in Scotland, after the Union, an account was to be kept of such increase for seven years after the Union, and at the end of that term an annual payment was to be made to Scotland as an equivalent, in proportion to such part of the said increase as should be applicable to the debts of England.

3. And, generally, an equivalent was to be made to Scotland for such parts of the debts of England, as Scotland might become liable to pay by reason of the Union, other than as expressed in this Article.

The sum of 398,085*l.* 10*s.* was to be due and payable from the time of the Union, and to be applied,—

1. To make good any losses which private persons might sustain by reducing the coin of Scotland to the standard and value of the coin of England;

2. To pay off the advance of the capital stock of the African and Indian Company of Scotland together with interest at 5 per cent. per annum.

3. The overplus to be applied, as an equivalent, for any increase in the Customs and Excise Revenues of Scotland for the term of seven years, above their existing amount.

As to any further amount of equivalent which should arise and be payable in Scotland, after the term of seven years, upon any increase of the duties of Customs and Excise, beyond their existing amount, and be applicable to payment of the debts of England, it was to be applied as follows:—

1. To payment of the public debts of Scotland, adjusted by the existing Parliament;

2. £2,000 per annum to be applied for seven years for encouraging and promoting the manufacture of coarse wool; and afterwards for encouraging and promoting fisheries, and other manufactures and improvements, in Scotland.

Art. 16. The coin to be of the same value throughout the United Kingdom;* and the Mint in Scotland to be under the same regulation as in England.

Art. 19. The Courts of Session, Justiciary, Admiralty, and Exchequer, and other Courts in Scotland, to be continued for ever, but subject to the regulation of Parliament.

Art. 20. All heritable offices, superiorities and jurisdictions, offices and jurisdictions for life, to be reserved to the owners thereof as rights of property.

Revenues and Debts of England and of Scotland.

The following are the Accounts and Estimates of the Revenues of England and Scotland referred to in the Treaty of Union, of the amounts of the debts of the two Countries, and the estimated proportions of Scotch Revenues applicable to the debts of England.

* Previously, 12*l.* Scotch was equal to 1*l.* sterling

I.—GROSS ANNUAL REVENUES of *England* and *Scotland* respectively, including Management, but excluding Drawbacks, Allowances, &c., on the Average of Three Years ended Michaelmas 1705.

	ENGLAND.						SCOTLAND.	
	Revenues appropriated to Civil List.		Other Public Income.		TOTAL.		Actual Average.	Average, if Levied as in England.
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Customs, including (in England):	£.							
Plantation duty	-	-	-	-	-	-	-	-
4½ l. per Cent.	-	-	-	-	-	-	-	-
Coals	-	-	-	-	-	-	-	-
	356,841	-	1,267,243	-	1,623,084	-	30,000	-
Excise, including (in England) Malt, 650,000 l.	286,178	-	1,525,154	-	1,811,332	-	33,500	-
Stamp Duties on Vellum, &c.	-	-	89,110	-	89,110	-	-	-
Ditto - - Hawkers and Pedlars, and Hackney Coaches	-	-	9,260	-	9,260	-	-	-
Land Tax, 4 s. in the £. England }	-	-	1,997,763	3 4	1,997,763	3 4	36,000	-
„ 3 s. „ Scotland }	-	-	-	-	-	-	48,000	-
Window Duty	-	-	112,069	-	112,069	-	-	-
Post Office	101,101	-	-	-	101,101	-	1,194	-
Crown Lands (net in England)	2,906	-	-	-	19,632	-	5,500	5,500
Duchy of Cornwall	9,869	-	-	-				
Principality of Wales	6,857	-	-	-				
Miscellaneous, viz.:					27,452	-	3,000	3,000
Small Branches of Hereditary Revenue	8,133	-	-	-				
Seizures of Uncustomed and Prohibited Goods	13,005	-	-	-				
Wine Licenses (Excise)	6,314	-	-	-				
£.	791,204	-	4,900,599	3 4†	5,691,803	3 4†	109,194	-
† So stated in the original printed Account, but casts to		£.	5,000,599	3 4	5,790,803	3 4	* Now Farmed.	

† So stated in the original printed Account, but casts to - £.

II.—Amount of the PUBLIC DEBT of *England* and of *Scotland* respectively, at the period of the Union.

	England.		Scotland.	
	£.	s. d.	£.	s. d.
Amount of Public Debt	15,585,722	-	160,000	-

III.—Net Annual Produce of CUSTOMS and EXCISE in *England* and *Scotland* respectively, on the Average of Three Years ended Michaelmas 1705; showing how Appropriated in *England*, and the Relative Proportions for *Scotland*.

	ENGLAND.				SCOTLAND.			
	Appropriated to		Un-appropriated.	TOTAL.	Appropriated to		Un-appropriated.	TOTAL.
	Civil List.	Public Debt.			Civil List.	Public Debt.		
Customs	£. 253,514	£. 1,062,565	£. 25,480	£. 1,341,559	£. 5,669	£. 23,761	£. 570	£. 30,000
Excise	269,837	592,184	85,581	947,602	9,539	20,936	3,025	33,500

IV.—ESTIMATED VALUE of Customs and Excise Revenues of *Scotland* (according to the present Produce), towards the anticipated Funds of the Customs and Excise in *England*, to be applied in Payment of the Debt of *England*.

Estimated Value of Customs	-	-	-	-	-	£.	s. d.
Ditto - - Excise	-	-	-	-	-	93,479	-
						304,606	10
TOTAL Equivalent						£.	398,085 10 -

V.—PROPORTIONATE APPROPRIATION of every One Thousand Pounds; Increase on Customs and on Excise in *Scotland*.

	SCOTLAND.			
	Appropriated to		Un-appropriated.	TOTAL.
	Civil List.	Public Debt.		
Customs - - - - -	£. 189	£. 792	£. 19	£. 1,000
Excise - - - - -	285	625	90	1,000

Scottish equivalent for liability to English Debt.

The services to which the sum of 398,085 *l.* paid in 1707, as an equivalent to Scotland, were to be applied, were further extended by the two Acts 6 Anne, c. 24, & 10 Anne, c. 28. The services to which this amount was actually applied are thus stated in the Act 12 Anne, stat. 2, c. 13:—

	£.	s.	d.
Losses sustained by private persons by reducing the English money in Scotland to the current rate in England - - - - -	3,017	18	9
Re-coining the Scotch and foreign money, and reducing it to the English standard - - - - -	49,888	14	11
Payment of Stocks, Interest, and Debts of the Indian and African Company in Scotland - - - - -	229,611	4	8
Charges of Commissioners, &c. of Treaty of Union - - - - -	30,498	12	2
Civil Expenditure in Scotland - - - - -	32,209	3	9
Military Expenditure in Scotland - - - - -	28,646	3	5
Salaries and Expenses of the Commissioners of Equivalent - - -	7,637	18	2
	381,509	15	10
Remaining unapplied - - - - -	16,575	14	2
	£. 398,085	10	-

In the same Act it was recited that the Public Debts of Scotland, adjusted and certified pursuant to the above recited Acts, and remaining unsatisfied, amounted, on 24th June 1714, to 230,308 *l.* 9 *s.* 11 *d.*, including interest from 24th June 1708.

Further legislative provisions.

In 1714, Commissioners were appointed, by the Act 1 Geo. 1, stat. 2, c. 27, for inquiring into and stating the amount which had become due to Scotland by way of equivalent, according to the terms of the Union; and the Treasury were empowered to advance 15,822 *l.* 8 *s.* 8 *d.* to the Commissioners of Equivalent, for the purpose of paying one year's interest to 24th June 1715, on the principal debt of 230,308 *l.* 9 *s.* 11 *d.*, and also the salaries and expenses of the Commissioners.

In 1716, the Commissioners not having completed their inquiries, the further sum of 31,565 *l.* 2 *s.* 6 *d.* was authorised by the Act 3 Geo. 1, c. 14, to be advanced for the like services for the two years to 24th June 1717, as well as to pay similar interest on the principal debt of 18,241 *l.* 10 *s.* 10 *d.* due to William Paterson, Esq., under the private Act 1 Geo. 1, c. 9.

In 1718, it appeared that there were so many doubts as to the legal construction of the 15th Article of the Treaty of Union, and the Commissioners met with so many and insuperable difficulties in adjusting and stating the accounts in the terms of the Treaty, that the Act 5 Geo. 1, c. 20, was passed, by which in lieu and full discharge of all equivalents whatever that might thereafter be demanded from England or the United Kingdom according to the provisions of the Treaty, a fixed annual amount was granted for ever by Parliament, subject to redemption.

An annual sum of 10,000 *l.*, payable quarterly from and after Michaelmas 1719, was granted to the incorporated proprietors of the before-mentioned principal debts amounting to 248,550 *l.* 0 *s.* 9 *d.*, together with 600 *l.* for management, but subject to redemption by Parliament, on payment of the principal sum, with interest to the day of payment. Transferable debentures were to be made out for the several debts.

A second annual sum of 2,000 *l.* was similarly granted, to be applied towards encouraging and promoting the fisheries and other manufactures and improvements in Scotland, subject to redemption on payment of the full sum of 40,000 *l.*

These annual sums were charged upon the Revenues of Scotland, after reserving sufficient to pay all charges of the Civil Establishment then imposed or to be imposed.

The annual payment of 10,600 *l.* to the Equivalent Company was redeemed in 1850, by payment of the stipulated capital sum of 248,550 *l.* 0 *s.* 9 *d.* out of the Consolidated Fund, under the provisions of the Act 13 & 14 Vict. c. 63.

Customs and Excise.

By 6 Anne, c. 26, s. 17, the Customs Laws were extended to Scotland, so far as was not contrary to the Articles of Union. By 7 Anne, c. 11, s. 10, and 10 Anne, c. 26, s. 108,

s. 108, the fees, salaries, and other charges allowed, or to be allowed, for keeping up the Courts of Session, Justiciary, and Exchequer, were charged upon the Customs and Excise in Scotland, provided that the same should not extend to charge any part of, or lessen, the overplus of the Customs, exceeding 30,000 *l.*, mentioned in the 15th Article of the Union, and the overplus of Excise exceeding 33,500 *l.* per annum.

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By an Act 10 Anne, c. 19, the Stamp Duties were extended to Scotland, being then imposed there for the first time. They were placed under the management of the Commissioners of Stamps in England. Stamp Duties extended to Scotland.

By an Act 9 Anne, c. 10, the Acts of 12 Charles 2, c. 35, establishing a Post Office in England, and 20 of Sess. 1 of the first Parliament of William and Mary, establishing a Post Office in Scotland, were repealed; one general Post Office and one Postmaster General were established in London for the whole of Great Britain. Since the passing of this Act the Post Office Revenue raised in Scotland was remitted to the Postmaster General in London, where it was accounted for, and no part therefore was paid to the sovereign, or accounted for in Scotland. General Post Office established in London, for the whole Kingdom.

Since the period of the Scottish Union it has been the general practice in the published accounts of Public Income and Expenditure, to state the amount of the Total Public Revenue of Great Britain, without distinguishing the separate amounts derived from England and Wales, and from Scotland; in the same way as the Public Revenue derived from Ireland is now included in the Total Public Revenue of the United Kingdom. But the Revenue of Ireland has always been distinguished in the Exchequer Receipt, as well as in the books of the Financial Departments and in the published Finance Accounts. This has not been the case with the Revenue of Scotland. Since the Union it has not been separately distinguished in the Exchequer Receipt, nor in the Exchequer, although a separate statement of the amount of each branch of the Public Revenue of Scotland has always been kept in the Treasury Books of Detailed Receipt. Since the Union, Scotch Revenue included in that of Great Britain in Public Accounts.

The Scotch Revenue is distinguished in the detailed statements of the Annual Finance Accounts up to 1822. In the Finance Accounts for the year ending 5th January 1823, the practice of distinguishing the Scotch Customs was first discontinued. The statement of Customs Revenue for that year, distinguishing only the Customs Revenue of Great Britain and Ireland, was prepared exactly in the form recommended by the Committee of Public Accounts in 1822, and appended to their Report. No similar form of statement for the other branches of the Revenue was appended; but the Report recommended generally that all such statements should be made out in the form proposed for the Customs. This last recommendation appears to have been carried out in all other particulars, except that the revenues of these other branches from England and Wales, and from Scotland, still continued to be separately stated. The Post Office Revenue of Scotland first ceased to be separately shown in the Finance Accounts for the year ending 5th January 1852; and when the Inland Revenue was consolidated in the Finance Accounts for the year ending 31st March 1855, at the period when the practice commenced of stating the Gross Public Income, the amount of the Inland Revenue of Scotland ceased to be separately shown.

CIVIL ESTABLISHMENT OF SCOTLAND.

At the beginning of every reign since the Union, a Royal Warrant, countersigned by the Commissioners of the Treasury, was issued, containing an establishment or list of payments for civil affairs in Scotland, accompanied by a letter or instrument under the Privy Seal of Scotland, signed and countersigned in the same manner, addressed to the Commissioners of the Treasury at London, and to the Barons of the Exchequer in Scotland, and others, with instructions, directions, and authority for making the payments. Civil Establishment of Scotland. Authority for Payment. Rep. Rec. Com. 1800, p. 440.

The Civil Establishment of Scotland was paid out of two separate and distinct funds: Funds upon which charged.

1. The Hereditary or private Revenue of the Sovereign.
2. The Public Revenue of Customs and Excise.

Under the general letters of Privy Seal issued at the beginning of each reign, the Receiver General of the Crown Rents and Casualties in Scotland, was authorised and commanded to pay out of these Revenues all such fees, salaries and allowances as were contained in the Civil List Establishment, other than those which were by law charged upon the Customs and Excise Revenues.

In pursuance of directions contained in the general Royal Warrant and Letters of Privy Seal, on the termination of each quarter the Barons of the Exchequer directed the Auditor to make out a list of the charges due according to the Establishment, or according to such further Royal Warrants as should have been transmitted to them. This list or quarterly establishment, after being examined and signed by the Barons, was sent by them to the Treasury at London, and when approved was returned to the Barons, "to the end that they may direct payment of the same, according to His Majesty's Letter of Privy Seal on that behalf." The Barons then issued their warrants or precepts to the Receiver General of Customs and Excise for impresting to the Receiver General of Crown Rents and Casualties (who was also Paymaster of the Establishment), out of the Revenues of Customs and Excise applicable by law to the purpose, sufficient to satisfy what was so due upon the Establishment, which sums the Receiver General of Crown Rents, &c. was directed to

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to apply and pay accordingly. All these warrants and precepts were passed in the Auditor's Office and recorded there, together with the establishments, lists, and other authorities.

Other similar payments, not forming part of the Civil Establishment, were also made out of the Customs and Excise revenues by Barons' warrants, under the authority of Royal Sign Manual warrants, countersigned by the Lords of the Treasury, or by special Act of Parliament. These were for payment of the salaries and expenses of the sheriffs' depute and sheriffs' substitute, for which no provisions remain after the abolition of the heritable jurisdiction; of the annual payments of 10,600 *l.* to the Equivalent Company, and 2,000 *l.* for encouragement of fisheries and manufactures in Scotland.

In the 30th Report of the Select Committee on Finance, in 1798, is contained a statement of the Civil Establishment of Scotland, its annual charges, and the revenues applicable to their payment from the period of the Union with Scotland up to 1798. It appears that the Civil Establishment in Scotland, in regard to the arrangement and charges of offices, with the exception of the change made in the heritable jurisdictions and the sums annually voted for the repairs of roads and bridges, stood in 1798 nearly as it had been constituted before the Union, and consisted of various branches, all connected with the state and dignity of the Crown, the public administration of justice, or the local police and improvements of the country.

By the laws passed immediately after the Union, the revenues of Customs and Excise, as they were then collected in the kingdom of Scotland, had been specially charged, and were thenceforward to continue to be charged, with the support of the Courts of Session, Justiciary, and Exchequer, on the express suggestion that "since the Union the expense of keeping up the said Courts could no otherwise be provided for than out of the said duties;" and it was enacted "that the fees, salaries, and other charges allowed or to be allowed by Her Majesty, Her heirs or successors, for keeping up the said Courts, and charging the same on any parts of the said Customs and Excise, should be paid pre-ferable to all other payments whatsoever, the charge of management only excepted; but so as not any ways to prevent any application of the excrement out of the said Customs and Excise, appointed by any former laws."

To this Parliamentary provision, the amount of which appears at that time to have been discretionary in the Crown, was afterwards added the annual interest arising from a fund called the "Stock of the Court," which had grown out of grants before the Union, and was in the possession of the Lords of Session until the year 1786. At this period, on the augmentation of the salaries paid to the Judges of the Three Courts of Session, Justiciary, and Exchequer, that Stock, with the interest then remaining due thereon, amounting together to 23,835 *l.*, was directed to be paid to the Receiver General of the Land Rents in Scotland, and to be by him remitted to the English Exchequer, for the use of the public. The amounts of the salaries so augmented were as follows:—

President of Court of Session, and Chief Baron of Exchequer, each,	2,000 <i>l.</i>	per ann.
Other Lords of Session, and Barons of Exchequer	1,000 <i>l.</i>	"
Lord Justice Clerk	600 <i>l.</i>	"
Other Lords Commissioners of Justiciary	300 <i>l.</i>	"

To the salaries of these three Courts of superior jurisdiction were to be added those of the High Court of Admiralty and Commissary Court, both of ancient establishment, which were supported until the year 1787 without any charge on the Public Revenue; the judges and other officers having been paid wholly by fees of various denominations, arising on the business transacted in those Courts. These salaries were directed to be paid in the same form and on the same establishment as those of the other Courts of Session, Exchequer, and Justiciary, and were as follows:—

Judge of Admiralty Court	400 <i>l.</i>	per annum.
Judges of Commissary Court	100 <i>l.</i>	each

being in lieu of fees before received by them, and thenceforth to be abolished, except as to some minor dues and perquisites.

All these salaries were thenceforth charged exclusively on the Revenues of Customs and Excise arising in Scotland. By the Privy Seal of 19 June 1761 (a copy of which is appended to the Report of 1798), authority was given to the Barons of the Exchequer in Scotland for the issuing of warrants for these and many other considerable payments, including not only such as were strictly connected with the administration of justice and the Civil Government, but extending to others of an undefined nature, arising from the Bounty of the Crown, and which appeared to have had no other limitation as their amount, than that which the Crown might prescribe.

With respect to the above-mentioned sum of 23,835 *l.*, directed in 1786 to be paid to the Exchequer at Westminster, it appears that it remained in the hands of the Receiver General of the Land Rents in Scotland until his death in 1795, and still remained in 1798 as a charge against his estate, no part having been paid into the Exchequer.

In 1798 the only charges connected with the civil expenditure of Scotland which were paid at the English Exchequer out of the general revenues of the country were, the expenses of the Mint, under two special Acts of Parliament, and those of the Military Roads and Bridges, provided for by an annual vote.

In the Scotch Civil List Establishments of King George I., II., and III., the existing provisions as to the defraying of the charges out of the Revenues of Scotland were continued. During the later years of the reign of King George III., the annual surplus of the

Description of Charges.

5 Anne, c. 11, s. 10.
10 Anne, c. 26, s. 108.

26 Geo. 3, c. 46, s. 1.

7 Anne, c. 21.
9 Geo. 3, c. 25.

Amount of Charge
and Funds for
Payment in 1820.

the Hereditary Revenues of Scotland over the Establishment charges upon them was estimated, in the Act 50 Geo. 3, c. 111, at 10,000 *l.*, which sum was directed to be paid into the Exchequer at Westminster, in aid of the Civil List there.

At the period of the accession of King George IV. in 1820 the total receipts by the Receiver General of the Hereditary Revenues in Scotland, for the preceding year, were as follows:—

	£.	s.	d.	£.	s.	d.
Hereditary Excise - - - - -	30,264	16	6			
New Subsidy of Customs - - - - -	25,580	-	-			
Seizures of Customs - - - - -	1,040	-	-			
Crown Rents and Casualties - - - - -	4,635	14	6			
TOTAL Receipt of Hereditary Revenue - - - £.				61,520	11	-
The total charge of the Civil Establishment payable out of the Hereditary Revenues, was—						
Fees, Salaries and Allowances - - - - -	28,848	19	-			
Civil List Pensions - - - - -	37,746	18	-			
Due to Exchequer at London - - - - -	3,700	-	-			
TOTAL Charge - - - £.				70,295	17	-
Showing a Deficiency for 1819-20 of 8,775 <i>l.</i> 6 <i>s.</i>						
The charge of the Civil Establishment, payable by Statute out of the Customs and Excise, was - - - - -	109,978	19	7			
Other Statutable Payments, viz.:—						
Equivalent Company - - - - -	10,600	-	-			
Trustees for Fisheries and Manufactures - - - - -	2,000	-	-			
Sheriffs Depute - - - - -	7,409	5	11			
				129,988	5	6
TOTAL Charge for Civil Government of Scotland in 1819-20 - - - £.				200,284	2	6

It has been already stated in Part I., p. 469, that in the annual Finance Accounts up to this period, it was the practice to include in the Public Expenditure only the statutable charges for the Civil Government of Scotland paid out of the public revenues of Customs and Excise. The details of the sum of 129,988 *l.* 5 *s.* 6 *d.* will accordingly be found at p. 296 of the Finance Accounts for 1819-20. The Customs and Excise Revenues so applied, as well as those appropriated as Hereditary Revenue, were deducted from the amounts of these duties in their progress to the Exchequer. By reference to Part II., p. 157 (Appendix I.), it may be seen that the total amount of Customs and Excise Revenue in Scotland thus imprested in 1819-20 for defraying the charges of the Civil Government in Scotland is stated at 194,006 *l.* 7 *s.* 8 *d.*

No change was made in the mode of providing for the charges of the Civil Government of Scotland during the reign of George IV. King William IV. was the first monarch who placed the Hereditary Revenues of Scotland at the disposal of Parliament, and the same course was followed by Her present Majesty. Accordingly all these charges of the Civil Government were thenceforward defrayed directly from the Customs and Excise Revenues in their progress to the Exchequer, without any portion being specially appropriated as Hereditary Revenue, until the change of system in 1854, by which the Gross Revenue was paid into the Exchequer. Since this period the charges have been defrayed partly from the Consolidated Fund, and partly by annual votes of Parliament.

Changes since made.

IRELAND.

FINANCIAL RECORDS OF IRELAND.

New Record Office,
Dublin.

A NEW Record Office has been recently completed in Dublin for the deposit of the Financial and other Records of Ireland, upon a similar plan to that which has been adopted in this country, the department in Dublin being subordinate to that in London, and both being under the authority of the Master of the Rolls.

Birmingham Tower,
Dublin Castle.

In 1864 and 1865, when, under the direction of the Treasury, the financial records of Ireland were submitted to my inspection for the purpose of obtaining information for preparing the return of Public Income and Expenditure from 1688, so far as relates to Ireland, the new Record Office in Dublin had not been completed, and none of the Irish records had as yet been transferred to it. In the first instance, application was made to Sir Bernard Burke, Ulster King-at-Arms, under whose custody the records of the Birmingham Tower in the castle are placed, and who afforded every facility for inspecting them. The Birmingham Tower Record Room is described in the supplement to the Eighth Report of the Irish Record Commission, dated in 1819 (p. 71), as "the principal depository for ancient records in Ireland." Its contents are shown in a classified schedule and general inventory appended to the report. They are stated as "consisting principally of the ancient legal records of Ireland, and containing considerable information respecting the laws, history, antiquities, and general state of the country from the year 1230 to a recent period."

Description of the
Records there.

These records are divided into—

1. Rolls of Common Pleas.
2. Rolls of the Pipe.
3. Miscellaneous Rolls and Records.
4. Parliamentary Records.
5. State Papers.

The Plea Rolls refer to legal matters in the Court of Common Pleas from the time of Henry the Third to Queen Elizabeth.

The Rolls of the Pipe are principally composed of returns of the receipt and expenditure of the Royal revenue, contained in escheator's and sheriffs' accounts, in which are found references to grants of lands, money, &c., made by the several monarchs. They also contain some curious topographical information as to king's customs and revenues, prisage of wines, quit rents, wardships, estreats, &c.

Amongst the State Papers there is a valuable and important collection of correspondence between the members of the Irish and British Governments upon various subjects.

The Parliamentary records in the Birmingham Tower appeared alone to afford any information of the amounts of the public income and expenditure of Ireland from 1688. Amongst these Parliamentary records are the original returns made to orders of the Irish House of Commons, containing periodical and other accounts of the Irish revenue and expenditure up to the period of the Union. It was however found that printed copies of all these accounts were appended to the Journals of the Irish House of Commons, from which the information required could be obtained with much greater facility and convenience.

But these accounts, though complete balance sheets for the several periods to which they refer, are not annual accounts in a complete series. From 1688 up to 25th March 1719, they are made out for various periods, extending from a half-year to 2½ years, and ending on the several old quarter days. From 25th March 1719, the accounts are for regular periods of two years each, up to 25th March 1783, and from the last date only the accounts are annual, and proved serviceable for making up the balanced accounts of Irish income and expenditure from 1783 to 1800.

Financial Records
at Landed Estates
Record Office.

It is stated in the general inventory appended to the Eighth Report of the Irish Record Commission (p. 316), that the original audited accounts of the Receiver Generals of Revenue, and of the Vice Treasurer of Ireland, extending back in a complete series, the former to 1577 and the latter to 1618, and which formed part of the records of the

the Auditor General, were deposited in the Landed Estates Record Office, at the Custom House Buildings, Dublin, under the custody of Mr. Hardinge. This experienced public officer gave every facility and assistance in the inspection of these financial records, which were in good condition and admirably arranged. There is not only the entire series of original audited rolls of accounts of the Receivers General and of the Vice Treasurers, but entries of these accounts, for all except the earliest periods, are made in bound books, and are thus far more convenient for reference. These records contain not only balanced abstract accounts of the receipts and disbursements of the several receivers of revenue and of the Irish Exchequer, but also the items of receipt and expenditure under the several heads in considerable detail. From 1688 the accounts are contained in a series of books, made up for annual periods ending at Christmas up to 1725, and thenceforward ending at Lady-day up to 1764, from which year they are made up for quarterly periods.

There are two distinct series of accounts contained in these books, from which the accounts returned to the Irish Parliament, and appended to the Journals, were from time to time prepared.

The first series consists of the audited accounts of the Receivers General of revenue. The abstracts show on one side the amounts of revenue collected under the several heads, together with the balances and arrears in the hands of collectors and receivers at the beginning of each period; on the other side, the amounts expended for cost of collection and for other payments out of gross revenue, the amounts paid into the Exchequer, and the balances and arrears remaining in the hands of collectors and receivers at the end of each period. These accounts do not exhibit the amounts of payments *out of each head of gross revenue*, but only the total amounts paid *under each head of service*. They do not, therefore, afford the means of preparing accounts of gross revenue under each head of receipt in the form adopted at the present time.

The second series is of the audited accounts of the Vice Treasurers of the Irish Exchequer. The abstracts show on one side the balances remaining in the Exchequer at the beginning of each period; the total amount of revenue received from the Receivers General, corresponding with the amount stated to have been paid into the Exchequer, on the discharge side of the first series of accounts; and other receipts, including amounts raised by creation of debt. On the other side, the expenditure is shown under the several heads, together with the amount issued for reduction of debt, and the balances remaining in the Exchequer at the end of each period. Full information of the details of each head of receipt and expenditure, is contained in the body of the accounts.

All the preceding balanced accounts of Irish income and expenditure, from 1688 to 1800, have been prepared from these financial records and books. The sums in them are all stated in Irish currency, 13*l.* Irish being equal to 12*l.* British, and it has consequently been found necessary, by a process of great labour, to convert every sum into British currency in the accounts now prepared. The same process of conversion has been requisite in the preparation of the balanced accounts of income and expenditure of Ireland from 1801 to 1817, all the sums being stated in Irish currency in the annual Finance Accounts for this period, and other Parliamentary Returns, from which these balanced accounts have been made up.

It may be interesting to give a description, at some length, of the earlier financial records of Ireland in Mr. Hardinge's custody, which I then had the opportunity of inspecting.

There are no official records of the public receipt and expenditure of Ireland prior to 1546, with the exception of—

1. An account of the civil expenditure of Ireland for the year ending Trinity Term, 1296 (24 Edw. 1).

2. An account of the gross receipts of the Exchequer for 1½ years from Hilary Term, 1369, to Trinity Term, 1371 (43-45 Edw. 3).

The first of these is the earliest remaining financial record of public expenditure in Ireland, and appears to be the great Account Roll of the Exchequer for that period. It is written in the old abbreviated Latin, and the roll is incomplete, wanting some skins both at the beginning and at the end. But it shows clearly, and in detail, the public expenditure of the Exchequer for each of the four terms of the year ending Trinity Term, 1296. At the end of the Roll is the following heading of the next sheet of vellum, which has been detached and is missing:

“Rotulus Liberacionum et expens. necessar. pro Guerra Scocie”; showing that what next followed was a detail of the payments out of the Irish revenues on account of the Scotch war, in which Edward I. was then engaged. But this appears to be now lost.

The stated amount of the public expenditure in Ireland, for each of the four terms, was as follows:

							£.	s.	d.
In Michaelmas Term,	1295	-	-	-	-	-	266	11	9½
„ Hilary „	1296	-	-	-	-	-	112	5	4
„ Easter „	„	-	-	-	-	-	280	-	9
„ Trinity „	„	-	-	-	-	-	462	8	2
TOTAL in the year ended Trinity Term, 1296 - £.							1,121	6	¾

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Audited Accounts of Receivers General of Revenue, from 1577.

And of Vice Treasurers of Exchequer, from 1618.

Accounts of Irish Income and Expenditure prepared from these Records.

Earlier Financial Records of Ireland.

Great Roll of the Exchequer, A^o. 1296.

Extracts from this Roll of Expenditure.

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Amongst the payments the yearly salaries of the undermentioned officers in 1295 are stated as follows:—

	Per Annum.		
	£.	s.	d.
John Wogan, Chief Justice of Ireland - - - - -	250	-	-
William of Estden, Treasurer of Ireland - - - - -	40	-	-
Robert Wagod, Chief Justice of the Bench at Dublin - - - - -	40	-	-
Thomas of Wuyterby, another Justice of the Bench at Dublin - - - - -	26	13	4
Walter De la Haye, Chief Justice of Common Pleas - - - - -	40	-	-
Master Thomas Kantock, Chancellor of Ireland - - - - -	40	-	-
Master Edward of Wodington, Chancellor of the Exchequer at Dublin - - - - -	10	-	-
Richard of Maham, one of the two Barons of the Exchequer at Dublin - - - - -	13	6	8
Richard of Meanes, one of the two Chamberlains of the Exchequer at Dublin - - - - -	6	13	4
Two writing Clerks of the Account Rolls of the Exchequer, at 5 d. each per diem.			
One Treasury Clerk, writer of the Rolls and Tallies at Dublin, at ditto.			

The following payments for military services also appear:—

	£.	s.	d.
To John, son of Thomas, Custodier of the Castles of Roscommon and Randon, from the Feast of All Souls, 23 Edward 3, to the Feast of the Purification of the Blessed Virgin Mary next following, in part payment of 100 l. which the King granted to him annually, so long as he continued in office, through William de Woene, clerk. - - - - -	25	-	-
Wages of Welchmen.—To John of Chester, Captain of six Welchmen, surviving of those Welchmen who, with Christopher De Fuleburn, formerly Archbishop of Tuam, then Justice of Ireland, came from Wales into Ireland to keep the peace there; for wages of the said six Welchmen from the morn of the Purification of the Blessed Virgin Mary, 24 Edward, up to the last day of March next following, viz., for 57 days, of which each took by the day 2 d. - - -	2	17	-
To the said John, for his own wages during the said period, of which he took 4 d. a day - - -	-	19	-
To the said John, for the wages of nine Welchmen, for the same period, who are, by counsel of the King, to be substituted in place of the aforesaid lately maintained Welchmen, to secure the peace, of whom each took 2 d. a day - - - - -	4	5	6
£.	8	1	6
Similar payments, for 20 days from 1st to 20th April - - - - -	2	16	8
To John of Chester, Captain of 14 Welchmen, who came from Wales into Ireland to keep the peace there, residing at the New Castle of Mykinegan, and elsewhere, for the security of the King's lands, for their wages from 21st April, 24 Edward, to Michaelmas next following, for 162 days of account, of which each took 2 d. a day - - -	18	18	-
To the said John, his wages for the same period, at 4 d. a day - - - - -	2	14	-
£.	21	12	-

Roll of Receipts of Revenue, 1370-71.

The Second Roll contains an account of the gross receipts of the Exchequer for 1½ years on each of the seven terms, ending Trinity Term, 1371, during the period in which Master Stephen, Bishop of Limerick, was Treasurer. It is the counter or duplicate Roll of the Second Chamberlain of the Exchequer. The first two sheets of this Roll are much obliterated and can hardly be deciphered. The whole Roll is of considerable length, and the writing throughout is in abbreviated Latin, full of contractions, and difficult to decipher. It shows in detail the gross receipt of Irish revenue in each term from the sheriffs, bailiffs, farmers, &c., of each county and district, on account of rents of lands, subsidies, fines, new customs, and other sources of revenue.

The counties from which this Irish revenue was collected were as follows: Dublin, Kildare, Wicklow, Wexford, Waterford, Cork, Limerick, Tipperary, Kilkenny, Meath, and Louth; including the counties within the Pale, and the sea-board cities then under the dominion of the Crown.

The

The total amounts of revenue received in each term were as follows :

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	£.	s.	d.
In Hilary Term, 1370	583	6	11 $\frac{1}{2}$
Easter "	562	9	5 $\frac{1}{2}$
Trinity "	1,215	9	3 $\frac{1}{2}$
Michaelmas "	1,447	-	11 $\frac{1}{2}$
Hilary Term, 1371	709	9	8 $\frac{1}{2}$
Easter "	253	-	2 $\frac{1}{2}$
Trinity "	1,431	1	8 $\frac{1}{2}$

Showing a total gross revenue of 3,840*l.* received in the year ending Trinity Term, 1371.

Some of the numerous heads of receipt are as follows, viz.:

	£.	s.	d.
In Easter Term, 1370 :			
Dublin City.—Farm of Dublin City, by the mayor and bailiffs	46	13	4
New Custom.—Issue of a certain new custom in the cities of Waterford, Cork, and Limerick, and in the towns of Ross, Youghal, Wexford, and Kinsale, granted by the Magnates and Commonalty of Ireland to the Lord the King, through Thomas Holhirst, collector	27	6	8
Ditto " ditto	20	-	-
Ditto, in the City of Dublin, the towns of Drogheda and elsewhere	28	13	-
Uriell (Louth) Subsidy.—The Commonalty of the County Uriell, being part of a certain subsidy of 40 <i>l.</i> lately granted to the King and his Lieutenant, Sir William de Wyndesore, by the said Commonalty	30	-	-
In Trinity Term, 1370:			
The large increase in Trinity Term, 1370, over the preceding terms, arise from the following head of receipt :			
From Sir William de Wyndesore, Lieutenant of the Lord the King in Ireland, out of moneys of the Lord the King sent by him from England into Ireland, for the safety and secure custody of the said land	838	9	-
In Michaelmas Term, 1370 :			
Kilkenny.—Issues of all the lands and tenements which belonged to Lionel, Duke of Clarence, in the parts of Leinster and Munster, by William of Kartell, farmer	60	-	-
Issues of all the lands and tenements which belonged to Randal, Earl of Stratford, in the County Kilkenny, by the said William, Custodier	20	-	-
Issues of the temporalities of the Bishop of Ossory, by John of Kartell, Custodier	20	-	-
Dublin.—From Roger of Hakensawe, Escheator of Ireland, part of 100 <i>l.</i> which the said Roger should have paid to the Lord the King for the exercise of his office of Escheator of Ireland, in the 44th year of Edward 3	40	-	-
Cork.—Received out of a certain subsidy of 224 <i>l.</i> , granted to the Lord the King, in aid of his war, of Thomond, by the Commonalty of the County Cork	144	-	-
Further receipts	100	-	-
Received out of a certain subsidy of 40 <i>l.</i> , granted to the Lord the King in aid of the said war, by the Superior and Commonalty of the town of Youghal	20	-	-
Out of a certain subsidy granted by the Lord the King by the Commonalty of the town of Galway, in aid of his war of Thomond, through Richard de Burgo	76	13	4
Subsidy of the Clergy of Tuam, by John, Archbishop of Tuam	40	-	-
In Hilary Term, 1371 :			
Kilkenny.—Fruits of the Prebend of Blackreth	10	13	4
Ditto " ditto Kylmaborgh	2	15	-
Ditto " ditto Aghed	6	13	4
Ditto " Mayne, and Church of Mothell	7	6	8
Ditto " Vicarage of Gallan	6	13	4
Issues of the lands and tenements which belonged to Hugh de le Spencer in the county of Kilkenny by William Ilg, farmer	60	-	-
Ditto, of the Earl of Stratford	40	-	-
Prior of the House of the Blessed Mary of Kent, in Ossory, for license to purchase 20 <i>l.</i> of lands to him and his successors	6	13	4

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In Hilary Term, 1371—*continued*.Wexford.—Abbot of Dunbrody, for a fine for license to purchase 20 *l.* of lands with the appurtenances to the use of him and his successors -

£.	s.	d.
10	-	-

In Easter Term, 1371 :

Dublin City.—Farm of Dublin City, by the mayor and bailiffs - -

33 6 8

Ditto - - - ditto - - - - -

33 6 8

In Trinity Term, 1371 :

Issues of the escheats of Ireland, by Roger Hakensawe - - - -

20 - -

Issues of the Great New Customs, City of Waterford - - - -

40 - -

Ditto - - - ditto - - - ditto - - - -

16 13 4

Ditto - - - ditto - - - in Ulster - - - -

81 13 4

Ditto - - - ditto - - - City of Dublin and town of Drogheda

97 - -

And other amounts from other places.

Kildare.—From Isabella, who had been wife of Sir John Wogan, Knight, being the issues of the lands and tenements of the said John Kerr - - -

10 - -

From Richard Mole, of Drogheda, Edward Reyd, and William Trant, for a fine upon them, by Robert of Clorboigh - -

35 - -

Dublin City.—Fee farm of the City of Dublin, by the mayor and bailiffs thereof - - - -

104 - -

Cork City.—Fee farm of the City of Cork, through Sir William de Wyndesore - - - -

9 6 8

Out of a certain subsidy of 104 *l.* in the City of Cork, granted to our Lord the King, in aid of his war, by the mayor and bailiffs - - -

3 18 4

Fine on the City of Cork, by the mayor and bailiffs - -

66 13 4

Wexford.—Out of a certain subsidy granted by the commonalty of the City of Wexford in aid of his war - - - -

40 - -

Drogheda.—The mayor, bailiffs, and commonalty of the town of Drogheda in Uriell (Louth), for fines of divers persons, and on account of a certain subsidy granted by them to the Lord the King in aid of his war - - -

50 - -

Ditto, on the Meath side - - - -

16 13 4

Kildare.—Issues of the manor of the Salmon Leap (Saltus Salmoni), by the Prior and Brethren of the Hospital of St. John of Jerusalem in Ireland, by the said William de Wyndesore - - -

8 12 8½

From Roger Hakensake, Escheator of Ireland, in part of 104 *l.*, which the said Roger was bound by recognisances in Chancery to pay to the King - - - -

40 - -

Roll of Exchequer Receipts and Payments, A° 1546.

The Irish Exchequer Roll next in order of date is the first of a continued series of Treasury Account Rolls, showing the receipts, payments, and balances of the Irish Exchequer. It is the audited account of Sir William Brabazon, Knight, Sub-Treasurer and Receiver General of the receipts out of the King's lands and possessions in Ireland, and of the lands and possessions of monasteries and other religious houses then lately dissolved, &c., for the year ended Michaelmas, 1546 (38 Hen. 8).

This roll is engrossed in abbreviated Latin, with the exception of the recited instructions to the deputy and council, which are in English. It is of great length, containing 66 large sheets of coarse paper, engrossed on both sides. A portion, the first sheet, containing the recited instructions, is either rotted by damp, or otherwise destroyed, and some of the writing is wanting; the lower parts of many of the sheets are also similarly defective.

The heading of this account recites the appointment, during his life, of Sir W. Brabazon by Letters Patent, under the Great Seal of England, dated 26th August 1537 (28 Hen. 8); that his account was rendered before Thomas Jenison, Auditor General, who was appointed during the term of his life by Letters Patent of 6th March 1515 (6 Hen. 8), and was declared on 6th March 1553 (6 Edw. 6), before the most Honourable James Croft, Knight, Lord Deputy of Ireland, Thomas Cusacks, Knight, Lord Chancellor, Gerald Aylmer, Knight, Chief Justice, Thomas Lutterell, Knight, Chief Justice of Common Pleas, James Bathe, Chief Baron of the Exchequer, and Patrick Barnwall, Master of the Robes, the King's Commissioners in Ireland, under certain instructions signed under the hands of the King and of his Privy Council, in the sixth year of his reign, the tenor of which was in the following words, viz.:

Recital of the King's instructions to His Commissioners in Ireland.

“ Our said deputy, by the advice aforesaid, shall see our laws uprightly administered to all men, and justice truly done, and our lands, rents, woods, estreats, forfeitures, and all other profits coming thereof, truly gathered and paid to our use into the receipt of our Exchequer, or to any other place where it is to be paid; and that the Auditor see the account thereof truly taken and fully paid to our use yearly upon the ends of the account foregoing; likewise the Treasurer's accounts for the time being, that the same be yearly made and fully cleared upon

upon the end of that account, giving to every accountant ordinary allowance as well for the reparations as other charges to be sustained, calling to that account all wood sales, fines, amercements, and other casualties yearly growing upon the land, whether the land be of our Crown there, or come to our hand by escheat, forfeiture, suppression, surrender, or wardship, so that we may be thereof truly answered once in the year. And if any officer do not his duty, nor reform himself upon reasonable warning, then our said deputy, with the advice aforesaid, shall take such order as may be agreeable with justice and with our surety. And our said Deputy, Chancellor, Baron of the Exchequer, the Master of the Rolls, the two Justices and the Auditor, or any six of them, whereof the Deputy, Chancellor, and the Auditor to be always three, shall have always authority to give to the said Vice Treasurer and to every accountant upon the determination of his or their accounts a clear discharge of them and every of them, their heirs and executors against his and our heirs, and also to the Auditor for giving the same, any statute or law to the contrary notwithstanding. The allowance of reparations of our castles and manors to be always made no more large than our said Deputy, Chancellor, Chief Justices, and Chief Baron, whereof the Deputy to be one, shall by their warrant appoint; which warrant shall be sufficient to the Surveyor for doing of the same reparations, and to the Auditor to give him due allowance thereof accordingly, and to the Treasurer for making payment of the same. And where our manors and castles, as well those of long time in our hands, as other now lately builded and not yet finished, be meet to be maintained and fully ended, Our pleasure, by the advice of our Council, is, that our said Deputy, by the advice of the Chancellor and the Chief Justice, the Vice Treasurer, and the Master of the Rolls, for the time being, shall from time to time take order, as well for the furnishing of those new begun buildings as of the maintenance of the same, and all the rest as need shall require. And the book of the charges thereof, signed with the hands of the said Deputy, Chancellor, Chief Justice, Master of the Rolls, or any three of them, whereof the Deputy to be always one, shall be sufficient warrant to the Vice Treasurer for the defraying of the charge so bestowed, and also to the Auditor and Auditors for the time being for the allowance of the same, as in the same instructions amongst others more plainly doth appear."

The account is then described as being—

"As well of all and singular issues, profits, and revenues, of all and singular castles, lordships, manors, lands, and tenements, in the hands of the said Lord the King, within the kingdom aforesaid in what manner soever being; and also of all and singular customs, subsidies, wards, marriages, reliefs, fines, amercements, forfeitures, first-fruits of spiritual possessions, fees and fines arising in the hanaper of the chancery of the Lord the King in his kingdom aforesaid; and of all other casualties whatsoever arising or coming, or that ought to arise or come to the hands of the said William Brabazon, Knight, by reason of his office of sub-treasurer and general receiver, as also of all and singular fees, wages, rewards, annuities, miscellaneous and customary expenses, repairs, and payments whatsoever by him made, expended, or paid, by reason of the office of sub-treasurer and receiver general aforesaid; from the Feast of St. Michael the Archangel, in the 37th year of King Henry the Eighth (1545), to the same Feast of St. Michael the Archangel in the 38th year of the same King (1546), viz. for one entire year, as below more particularly appears."

Further extracts from this Roll.

The Accountant is charged with Arrears and Balances of his preceding Account - - - - -	£.	s.	d.
	12,051	17	4
The Total Receipts amount to - - - - -	8,541	5	1 $\frac{3}{4}$
TOTAL Charge - - - £.	20,593	2	5 $\frac{3}{4}$
The total payments allowed amounted to - - -	£.	s.	d.
And the Accountant is debited, at Michaelmas 1546, with - - - - -	2,074	1	7
	18,519	-	10 $\frac{3}{4}$
	£.	20,593	2 5 $\frac{3}{4}$

Amongst these payments are the following:

Yearly Fees and Rewards:	£.	s.	d.
John Aylen, Chancellor of Ireland - - - - -	100	-	-
Ditto - - ditto - - - 10 s. a day for his diet - - -	182	10	-
Gerald Aylmer, Knight, Chief Justice of King's Bench - - -	100	-	-
Thomas Haith, second Chief Justice - - ditto - - -	40	13	4
Thomas Lutterell, Knight, Chief Justice of Common Pleas - - -	40	-	-
Walter Cardell, second Chief Justice - - ditto - - -	20	-	-
Thomas Cusacks, Knight, Master of the Rolls and Records of Chancery - -	50	-	-
James Butler, Earl of Ormond, Treasurer of Ireland - - -	40	-	-
John Goldsmith, Clerk of the Council - - - - -	40	-	-

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Yearly Fees and Rewards—*continued*.

	£.	s.	d.
William Wallis, his clerk - - - - -	10	-	-
Walter Cowley, Solicitor to the Lord the King - - - - -	40	-	-
Robert Dillon, Attorney-at-law - ditto - - - - -	16	-	-
Sir W. Brabazon, Knight, Sub-Treasurer and General Receiver - - - - -	66	13	4
Thomas Jenison, Auditor General - - - - -	45	-	-
James Bathe, Chief Baron of Exchequer - - - - -	44	-	-
Patrick White, second - ditto - - - - -	17	6	8
Thomas Bathe, Chief Chamberlain - - - - -	40	-	-
Owen White, Serjeant at-Arms - - - - -	40	-	-
Henry Draycot, Chief Remembrancer - - - - -	14	-	-

The following Abstracts show the minuteness with which these payments in detail were recorded :

Fees to the Constable and Soldiers of the Castle of the Lord the King, at Dublin:—

	£.	s.	d.
John Parker, Constable of the Castle, for the said year - - - - -	30	-	-
Patrick Cowley, a soldier, &c. (<i>unus soldier et vibrellator</i>) at 12 d. a day - - - - -	18	5	-
William Hande, another soldier of the said Castle, at 9 d. a day, from 29th September, in the 37th year of the late King Henry the Eighth, to 25th February in the same year (1545-6), when the said William died, being 150 days, as by acquittance, in which the matter is more clearly shown -	3	-	-
Richard Metcalfe, another vibrellator of the said Castle, at 18 d. a day, for the said year - - - - -	27	7	6
And five other soldiers at similar rates, amounting in the whole to - -	107	6	4
To Gerald Aylmer, Knight, Chief Justice, and Thomas Cusacks, Knight, Master of the Rolls, of the Lord the King in Ireland, for their guard and expenses incurred when travelling at the command of the Lords Justices and Council of the Lord the King into the northern part of the Kingdom of Ireland, for the better determining of certain contentions between the Earl of Tyrone and O'Donell - - - - -	11	-	-
To Thomas Agard, for his expenses, and also for his diligence and labour which he sustained, and for the support of divers men called miners, sent here by the Lord the King to inspect divers mines, in which it is supposed are divers kinds of metals, as well at Clontarf as near the City of Waterford and elsewhere - - - - -	40	-	-
To Richard Morice, William Hatchet, and John Cowley, servants and bowmen of the Lord the King, for their labour, and also towards their keep and expenses, in and about the scrutiny and survey of the King's woods within the Kingdom of Ireland, in which (as is asserted) divers yew trees grow, suitable for bows, and very necessary as arms for the King, having been sent here by the King for this purpose - - - - -	9	-	-

This Account Roll bears the signatures of

James Croft.
Thomas Cusacke, Cancel.
Thomas Luttrell, Justice.
Jacobum Bathe, Baronem.
P. Barnewell, Mr. Rotlor.
Thomam Jenyson, Auditor.

Similar Rolls of Auditors General up to 1643.

The Auditor General's Rolls of the Exchequer Receipts and Issues are continued in the same form for each year up to 1643, wanting only the years 1597, 1598, and 1611.

Previously to 1641, the financial accounts of the Public Receipt and Expenditure of Ireland are wholly contained in rolls, being the original records bearing the actual signatures of the several public officers. These original records are continued also in rolls from 1641. But from this period, the series of official copies of these accounts in bound volumes begins.

Earliest bound book of entry of Financial Accounts in 1642.

The earliest bound book contains an account of the Public Receipt and Expenditure of Ireland, for the year ending 20 March 1642, being the 17th year of King Charles the 1st's reign, when the Earl of Strafford was Lord Lieutenant, on the 23rd October of which year the great Rebellion broke out. This book begins with—

“ The

"The State of the Receipt of His Majesty's Revenues of Ireland, both certain and casual, by the Noble Sir Adam Loftus, Knight, Vice Treasurer and Receiver General of the said Kingdom, for One Year ending the 20th of March 1642."

Appendix, No. 13

Balanced Account of the King's Revenues, and Civil and Military Expenditure, 1641-2.

The remains upon the foot of the said Vice Treasurer's last account ending 20th March 1641

£. s. d.
21,760 18 4

The Receipts were as follows:

	£.	s.	d.
Rents - - - - -	10,069	8	6
Composition money - - - - -	3,331	15	-
Green-wax money - - - - -	355	1	8
Felons' goods - - - - -	1	16	8
Fines of the Castle Chamber - - - - -	335	5	-
Respite of homage - - - - -	217	19	-
Impositions upon pipe staves and hogshead staves - - - - -	2,711	6	3
First-fruits and twentieths - - - - -	725	-	-
Fines of the High Commission Court - - - - -	14	8	-
Fines paid by the Clerk of the Crown of the King's Bench - - - - -	19	2	10
Imposition upon linen yarns - - - - -	294	6	5
Imposition upon wool and sheep skins - - - - -	73	-	-
Profits of the temporalities of the vacant Bishoprick of Ossory - - - - -	210	-	8
Profits of the temporalities of the vacant Bishoprick of Waterford - - - - -	99	15	-
Money paid by the Lord for the remains of his account as Master of the Ordnance - - - - -	282	12	4
Customs - - - - -	20,011	2	8
Fines for licenses of selling ale - - - - -	763	15	-
Profits of license of selling wine and aqua vitæ by retail - - - - -	491	14	8
Fines paid by virtue of the Commission for remedy of defective titles - - - - -	79	2	8
Subsidy money - - - - -	17,660	19	11
Profits out of Londonderry and Coleraine - - - - -	8,160	7	6
Profit of the fishing of the river of the Ban - - - - -	1,415	-	-
Profit of the Court of Wards - - - - -	2,737	12	4

TOTAL RECEIPTS - - -

70,060 12 1

Sum Total of all the aforesaid Charge - - - £.

91,821 10 5

The payments by the Accountant are next shown as follows:

IRELAND:

Payments made as well to Patentees for Fees, Persons, and such like, as to other Persons by several Debentures and other Warrants and Directions, according to the Particulars hereinafter ensuing; made by the Honourable Sir Adam Loftus, Knight, His Majesty's Vice Treasurer and General Receiver in Ireland, out of His Highness's Revenues there, for One whole Year ending the 20th of March 1642, viz.:

The following is an Abstract of these Payments, which are also all stated in detail:

	£.	s.	d.
Exchequer - - - - -	1,226	17	11
The King's Bench - - - - -	402	5	-
The Chancery - - - - -	280	12	1
The Common Pleas - - - - -	433	10	10
The Star Chamber - - - - -	10	-	-
The Court of Wards - - - - -	496	13	4
Officers attending the State - - - - -	228	13	4
Circuits - - - - -	836	10	-
Robes (of Public Officers) - - - - -	253	6	8
Liberates (Exchequer fees paid by Liberate) - - - - -	50	-	-
Other Incidents - - - - -	166	-	-
Officers Provincial (of the several provinces of Munster and Connaught) - - - - -	103	15	-
Officers of the Customs - - - - -	104	3	4

Creation money:

	£.	s.	d.
Marquis of Ormond, for his annuity for half a year to Easter 1642 - - - - -	10	-	-
Earl of Antrim, for his annuity for half a year to Easter 1642 - - - - -	7	10	-
Earl of Carberry, for three years to Michaelmas 1641 - - - - -	45	-	-
Lord Viscount Valentia, for one year to " " - - - - -	10	-	-
Lord Viscount Nettirvell, " " " - - - - -	10	-	-
Lord Viscount Killmallock, " " " - - - - -	10	-	-
Lord Viscount Wenman, " to Easter 1642 - - - - -	10	-	-
Lord Viscount Wilmot, for half-year " " - - - - -	5	-	-
Lord Viscount Ranelagh, for " " " - - - - -	5	-	-
Lord Viscount Dillon of Costello Gallen, for one year to Michaelmas 1640 - - - - -	10	-	-

122 10 -

Carried forward - - - £.

4,714 17 6

			£.	s.	d.
Brought forward - - -			4,714	17	6
Perpetuities:					
The Provost and Fellows of Trinity College, for their better support and maintenance, for half-year to 25 March 1642 - - - - -	£.	s.	d.		
	194	7	6		
The Dean and Chapter of Christ Church, for their annuity for half a year to Easter 1642 - - -	22	13	4		
The Lord Archbishop of Dublin, for his proxies out of divers abbeys, for the same time - - -	9	2	9		
				226	3 7
Temporary allowance to Luke German, Second Justice of Munster - - -				66	13 4
Pensioners:					
Countess of Tirconnell, for half-year to Easter 1642 -	£.	s.	d.		
	150	-	-		
The Lord Viscount Loftus of Ely, for one and a half years to Easter 1642 - - - - -	246	7	6		
The Lady O'Rely, for half year to Easter 1642 - - -	40	-	-		
Sir Edward Trevor, Knight, for one year to Easter 1642 - - - - -	73	-	-		
Tirlagh M'Arke O'Neale, for half year to Easter 1642	18	15	-		
Sir Richard Penry, for one year to - - - - -	75	-	-		
Sir Thomas Stafford, Knight, for two years to Michaelmas 1641 - - - - -	200	-	-		
The Lady Ellen Fitzgerald, for one year to Michaelmas 1640 - - - - -	37	10	-		
Caxten Marmaduke Neilson, for one year to Easter 1642 - - - - -	52	9	5		
Edmond Leadbetter, for one year to Easter 1642 -	27	7	6		
John M'Gheary, for half year to - - - - -	3	8	5		
Simon Field, for half year to Michaelmas 1641 -	4	11	3		
				928	9 1
Concordatum and Imprest Warrants (for various Civil and Military Services)				1,914	3 -
Payment by King's letters (for various Civil and Military Services) - - -				179	- 10
Pensions by special letters:					
The Earl of Thomond, for his fee as Governor of the County of Clare for half year and 188 days to 25th March 1642 - - - - -	£.	s.	d.		
	160	5	-		
The Earl of Clanricarde and St. Albones, for his pension for one year to Easter 1642 - - - - -	182	10	-		
Sir William Parsons, Knight, for his pension for one year to Michaelmas 1641 - - - - -	30	-	-		
Christopher Roper, Esq. for his pension for one year to Michaelmas 1641 - - - - -	109	10	-		
				482	5 -
Other pensioners and almsmen - - - - -				64	3 2
Pensions to maimed soldiers - - - - -				26	7 11
Pensioners out of the 1 <i>l.</i> 10 <i>s.</i> 4 <i>d.</i> a day, left to the distribution of the Lord Deputy, by virtue of His Majesty's letters - - - - -				190	11 9
Payment by virtue of His Majesty's letters, concerning the intended plantation in Connaught - - - - -				20	- -
(For tracing and fair writing of the original maps of the counties of Sligo, Roscommon, Mayo, and Galway.)					
Other extraordinary payments of several natures by special letters and warrants - - - - -				1,142	6 -
Amongst these payments is the following:					
The Lord Lieutenant, for a restitution of cheques imposed on his Lordship for his absence in England without license, for the half year ended the last of March 1639, whereas it appeared afterwards that he had license - - - - -	£.	s.	d.		
	68	5	-		
Commissioners of Accounts - - - - -				318	- -
Sum Total of the Civil List - - £.				10,373	1 2
Balance in the hands of the Accountant applicable to the Military List				81,448	9 3
The accountant is also charged with defalcations for cheques, munitions, victuals, imposts, &c. - - - - -				21,512	13 10
TOTAL remaining to be accounted for - - - £.				106,971	3 1

Payments made to the Military List according to the Establishment, beginning 10th October 1639, and by other Directions:— Appendix, No. 13.

(Note.—The undermentioned payments are for various irregular periods, each being specified in the account, most frequently for half a year only, occasionally for a year, and sometimes for a longer period.)

	£.	s.	d.
Officers General (including the Earl of Strafford, Lord Lieutenant-General of Ireland, for his fee for 182 days to 31st March 1641, 1,926 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i>) -	2,418	2	7
Officers Provincial - - - - -	1,372	3	9
Constables and Warders - - - - -	555	15	-
Officers and Ministers of the Army - - - - -	1,020	6	5
Horse Troops - - - - -	17,121	18	2
12 troops, 48 officers and 850 men, at the following rates of pay:—			
1 Captain - - - - -	9	-	a day.
1 Lieutenant - - - - -	2	8½	"
1 Cornet - - - - -	2	3	"
1 Trumpet - - - - -	1	-	"
Each horseman - - - - -	1	-	"
Footmen, for various periods not later than 31st March 1641 - - -	20,993	-	7
40 companies of foot, 200 officers and 1,800 men, at the following rates of pay:—			
1 Captain - - - - -	7	6	a day.
1 Lieutenant - - - - -	1	6	"
1 Ensign - - - - -	1	1½	"
1 Giant Drum - - - - -	-	9	"
1 Chirurgeon - - - - -	-	9	"
Each footman - - - - -	-	6	"
Incidental payments - - - - -	1,580	1	8
Extraordinary payments by King's letters, &c. - - - - -	999	2	6
Payments made to the shipping - - - - -	2,950	5	11
(Wages and provisions of ships, and building and furnishing his Majesty's new pinnace.)			
Payments made to the disbanded new Army - - - - -	8,700	17	4
To the following persons, at the following rates of full pay, viz.:—			
Earl of Strafford, Lord General:			
Entertainment at - - - - -	10	-	a day.
For 30 waggons, each 9 <i>s.</i> 4 <i>d.</i> - - - - -	14	-	"
Sir Wm. St. Leger, Serjeant Major General:			
Entertainment - - - - -	2	5	"
For two waggons - - - - -	-	9	4
Sir Adam Loftus, Knt., Treasurer at War:			
Entertainment - - - - -	2	-	"
For six waggons - - - - -	1	8	"
Sir Geo. St. George, Knt., Deputy Muster Master General:			
Entertainment - - - - -	1	-	"
For one waggon - - - - -	-	4	8
Capt. John Perkins, Provost Marshall:			
Entertainment - - - - -	-	6	8
For one horse - - - - -	-	2	"
Retinue of six horse, each 2 <i>s.</i> - - - - -	-	12	"
Ditto - six foot, each 6 <i>d.</i> - - - - -	-	3	"
Joshua Carpenter, Esq., Commissary of the Victuals:			
Entertainment - - - - -	1	10	"
For two waggons - - - - -	-	9	4
Dr. Fennell, one of the Physicians:			
Entertainment - - - - -	-	6	8
For one waggon - - - - -	-	4	8
Dr. Higgin, another of the Physicians:			
Entertainment - - - - -	-	6	8
Robert Caddall, one of the Chirurgeons:			
Entertainment for self and mate, each - - - - -	-	4	"
For one waggon - - - - -	-	4	8
Benjamin Worsley, another of the Chirurgeons, at similar rates - - - - -	-	8	8
Robt. Dowland, Chirurgeon General of the Horse:			
Entertainment - - - - -	-	4	"
Carried forward - - - - -	57,711	13	11

Appendix, No. 13.

	£.	s.	d.
Brought forward - - -	57,711	13	11
Additional pay for entertainment and waggons to staff officers - - -	7,840	10	-
Ditto - - ditto - - - to officers of brigades - - -	1,754	12	-
Ditto - - ditto - - - to officers of the horse - - -	1,149	7	4
Increased pay to ditto - - - - - - - - -	3,495	13	8
A fortnight's pay, to 24th March 1641, to the late disbanded army in the north, including 7 s. to each private soldier, of his Majesty's bounty, to carry them to their dwellings - - - - -	17,488	10	-
Foot companies, for 48 days, from 8th April to 25th May 1641 - - -	13,024	13	-
67 companies of foot, 536 officers and 6,499 men, at the following rates of pay :—			
1 Captain - - - - -	15	-	a day.
1 Lieutenant - - - - -	4	-	"
1 Ensign - - - - -	3	-	"
2 Sergeants, each - - - - -	1	6	"
1 Drum Major - - - - -	1	6	"
1 Other Drummer } each - - - - -	1	-	"
3 Corporals - - - - -	1	-	"
1 Chirurgeon - - - - -	2	6	"
97 Footmen, each - - - - -	-	6	"
The Quarter Masters and Provost Marshalls of the disbanded army - - -	391	3	4
Payments of several natures, by special warrants - - - - -	35	17	1
Imprest Bills allowed on the account, by warrants of the Lords Justices, to be afterwards defalked from the pay and allowances - - - - -	3,941	-	-
TOTAL of the Military List - - - £.	106,788	-	4
Balance charged against the Accountant, on 20th March 1642 - - -	188	2	9
TOTAL - - - £.	106,971	3	1

The next Book contains—

Brief statement of
Revenue and Ex-
penditure for
1643-4.

The Account of Sir Adam Loftus, Knight, late Vice Treasurer and Treasurer at War in Ireland, for the year ending 20th March 1644, returned by Nicholas Loftus, Esq., late Deputy Receiver General. The Accountant charges himself "gratis" only with the sum of 3,782 l. 12 s., received of Thomas Tucker and Mansfield Tucker, by the hands of Abraham Rickissey of Dublin, merchant, 19th June 1641. This sum appears to be the gross produce at the salmon fisheries in the River Bann and in Lough Foyle, and the payments contain one sum of 1,200 l. paid to Mansfield Tucker, and another sum of 1,000 l. to Thomas Adams, for managing these fisheries. The accountant states, that "The general calamity that happened in the kingdom by the late rebellion, so obstructed the bringing in of His Majesty's Revenues, both certain and casual," that he charged himself with this sum only. He states payments on the Civil and Military List, amounting to 3,669 l. 10 s. 7 d., and that there remained in his hands the sum of 113 l. 1 s. 5 d.

Cromwell's Roll of
Receipt and Expen-
diture in Ireland,
1649-56.

Amongst these Financial Records of Ireland, there are only two original rolls of the period of the Commonwealth. The first is a roll of 50 large skins of vellum, the first of which is elaborately ornamented with gilt and coloured emblems and heraldic devices, and with a well-executed coloured portrait bust of Oliver Cromwell, all in excellent preservation. It contains "an account of all monies received and paid for public use in Ireland, viz., as well what hath been received from the Treasurers at War in England, as hath grown due within the dominion of Ireland by way of assessments, sequestrations, sequestered rents, excise and customs, titles and casualties of all kinds, extracted out of the accounts of the said Treasurers at War, Treasurers of the respective precincts, Receivers General of Ireland, Collectors of Customs and Excise, Impost-masters, rent receivers, and other persons accountable for public revenue." It states that these accounts have been proved and allowed by William Steele, Esq., Lord Chancellor of Ireland, and other Commissioners appointed for determining accounts under Letters Patent from His Highness the Lord Protector, dated 20th October 1656, which letters are recited at length. The following are the Commissioners appointed, viz.:—

Henry Cromwell, Esq., Commander in Chief in Ireland.
William Steele, Esq., Chancellor of Ireland.
Richard Pepys, Esq., Chief Justice of the Upper Bench.
Miles Corbett, Esq., Chief Baron of Exchequer.
Robert Goodwin, Esq.,
Matthew Tomlinson, Esq., } of the Council.
William Bury, Esq.,
Sir Gerard Lowther, Knight, Chief Justice of Common Pleas.
Sir John Temple, Knight, Master of the Rolls.

Sir Robert Merteeth, Knight, Chancellor of the Exchequer.
 Sir Charles Coote, Knight and Baronet, President of the Province of Connaught.
 Sir Hardress Waller, Knight, Major General of Foot.
 Sir Robert King, Knight, Commissary General of the Musters.
 William Busill, Esq., Attorney General.
 Arthur Hill, Esq.,
 John Bridge, Esq.,
 Robert Southwell, Esq., } Auditors General.
 Robert Gorges,
 Edward Roberts,

The account contains also "the issues out of the said revenues during the space of seven years and 118 days, from the time of His Highness the Lord Protector, then Lieutenant General of Ireland his landing in Ireland, in order to the subduing of the rebels there, viz., from 6th July 1649, to 1st November 1656."

The total receipts during the period were as follows, viz.—

	£.	s.	d.	£.	s.	d.
Customs and Excise received in Ireland - - -	252,474	18	10			
Prizes taken, provisions sold, and other casual revenue - -	83,254	18	-			
Rents of forfeited and sequestered houses, lands and fishings -	161,598	8	8			
Rents of impropriate and appropriate sequestered tithes -	135,524	3	2			
Total Civil Revenue - - -				632,852	8	8
Assessments for the Army - - - - -	-	-	-	1,809,695	15	-
Transmitted from England, upon the Army's advance for Ireland	68,273	9	10			
Transmitted from England, by the Treasurer at War, viz.—						
From 6 July 1649, to 25 May 1652 -	483,531	2	7			
From 6 March 1652, to 20 Nov. 1654 -	608,625	10	-			
From 24 Nov. 1654, to 1 Nov. 1656 -	399,424	5	4			
				1,491,580	17	11
Transmitted out of England to Lochaber in Scotland, for the supply of the forces sent thither from Ireland - - -	6,994	5	7			
Total transmitted from England - - -				1,566,848	13	4
Total Charge - - - £.				3,509,396	17	-

The sums received from each collector, with his name and district, are recited in detail under the general heads of receipt as above stated. The following memorandum is appended: "There is not included in this account any of the money that was issued in England towards transporting the army, raising recruits, buying and sending over provisions of all sorts for the use of the army, and all other monies that were issued by warrants from the council, or the committee for the army; the warrants for the said monies being placed to account in England, and never transmitted into Ireland."

The Discharge is as follows:—

	£.	s.	d.
To His Highness the Lord Protector's, now the Lord Deputy Henry Cromwell's, Regiment of Foot - - - - -	80,616	14	9
Lord Deputy Fleetwood's, formerly the Lord Deputy Ireton's, Regiment of Foot	64,923	15	3
Sir Hardresse Waller's - - - - -	61,777	19	8
Sir Charles Coote's - - - - -	61,949	12	5
Sir John Hewson's - - - - -	67,215	10	7
Colonel Peter Stubbers' - - - - -	60,284	8	11
" Thomas Cooper's, formerly Colonel Robt. Venables' - - -	82,030	15	10
" Robt. Phaire's - - - - -	82,514	2	10
" Danl. Axtell's - - - - -	51,712	17	6
" Richd. Lawrence's, formerly Colonel John Tiver's - - -	81,041	8	4
" Thos. Sadler's, formerly Colonel Arthur Tulme's and Colonel George Cooke's - - -	82,143	9	4
" John Clerk's - - - - -	45,268	11	3
" John Foulke's - - - - -	42,347	5	9
" John Coles' - - - - -	19,241	4	3
" Soll. Richards' - - - - -	31,100	17	7
" Richd. Lehunt's, formerly Colonel Tuttle's - - -	34,080	13	6
" Robt. Saunders' - - - - -	22,112	-	7
Carried forward - £.	970,261	8	4

	£.	s.	d.
Brought forward - - -	970,261	8	4
To Colonel Will. Lee's, formerly Colonel James Castle's and Colonel Slade's Regiment of Foot - - - - -	25,612	7	4
„ Hercules Hunck's - - - - - Regiment of Foot	23,278	1	6
„ Will. Reeves' - - - - -	20,970	1	7
„ Will. Russell's, formerly Colonel Lidcote's - - - - -	13,961	14	1
„ Robt. Barrow's, formerly Colonel Fenwicke's - - - - -	29,408	19	7
„ Thos. Coote's - - - - -	28,638	1	-
„ Henry Ingoldsby's - - - - -	11,293	16	8
„ John Blagrove's, formerly Colonel John Moore's - - - - -	7,173	14	8
„ Will. Moore's - - - - -	10,267	17	4
„ Monck's, formerly Colonel John Jefford's - - - - -	7,983	7	-
Several non-regimented Companies of Foot - - - - -	93,459	10	11
TOTAL Foot Regiments - - -	1,242,309	-	-
His Highness the Lord Protector's - - - - - Regiment of Horse	94,185	7	8
The Lord Deputy Henry Cromwell's - - - - -	90,760	5	7
„ Fleetwood's, formerly the Lord Deputy Iretton's - - - - -	86,297	6	1
Lieutenant General Ludlow's - - - - -	63,221	11	2
Sir John Reynolds' - - - - -	79,306	3	5
Sir Chas. Coote's - - - - -	72,973	17	2
Colonel Hierome Sankey's, formerly Colonel Thomas Horton's	96,657	13	10
Henry Prettye's, formerly Colonel Thomas Shillborne's - - - - -	77,608	6	6
„ Rich. Coote's - - - - -	31,573	8	-
„ Chidly Cootes' - - - - -	25,173	4	10
Roger Lord Droghill's - - - - -	48,795	2	3
Colonel Theoph. Jones' - - - - -	47,844	2	4
Lieutenant General Michael Jones' - - - - -	2,511	1	-
TOTAL Horse Regiments - - -	816,907	9	10
Colonel Dan. Abbott's - - - - - Regiment of Dragoons	66,498	16	11
„ Henry Ingoldsby's - - - - -	49,253	2	11
TOTAL Dragoon Regiments - - -	115,751	19	10
Non-regimented troops of Horse and Dragoons - - - - -	113,629	1	5
General officers of the army - - - - -	87,077	9	5
Commanded parties of Horse, Foot, and Dragoons - - - - -	62,304	16	1
Recruits enlisted for the service of the army - - - - -	9,364	18	8
Officers, artificers, and soldiers of the Train, and for incidents relating thereto - - - - -	41,023	-	11
Disbanded soldiers of the army on several disbandings; their disbanding money and half their proportion of pay they received before disbanding, for their subsistence till forfeited lands were admeasured and set out for satisfaction of their arrears - - - - -	59,489	16	6
Corn, meal, biscuit, meat, and other provisions for the use of the Army, to them issued as part of their pay, the price thereof being deducted from their established pay - - - - -	135,659	5	4
Oats, hay, straw, and grass, for the summer and winter quarters for the regiments and troops of Horse and Dragoons, the price thereof being deducted from their established pay - - - - -	60,806	11	10
Coals, wood, and turf for the guards, and for candles for the said guards - - - - -	3,994	3	7
Linen and woollen cloth for coats, doublets, breeches, and shirts, for the Foot, and shirts and cloaks for the Horse, together with hats, caps, stocking, shoes, and brogues, for the Foot, and boots for the Horse, the price of which hath been deducted from their established pay - - - - -	65,898	1	-
Shipping, for importing soldiers and recruits into Ireland, and for transporting soldiers out of Ireland into England, Scotland, and for boat-hire, carriage of provisions, of victuals and clothes, with arms and ammunition of all sorts, from one garrison and store to another, for the use of the army - - - - -	42,509	17	9
Repairing of storehouses for labourers in and about the stores, fixing of arms, and preparing several instruments of war made use of in the besieging of several towns and castles, and other incidents of the like nature relating to the stores of provision and ammunition - - - - -	19,880	10	6
Physicians, chirurgeons, and nurses employed in the several hospitals, and for dressing and looking to the sick and wounded soldiers, and for fire, candle, and bedding, medicaments, and such-like incidents to the said hospital belonging - - - - -	29,919	2	11
Building, fortifying, and repairing of garrisons, castles, and stables for the use of the Horse and Dragoons - - - - -	67,714	6	9
Carried forward - - - £.	799,271	2	8

	£.	s.	d.	Appendix, No. 13.
Brought forward - - -	799,271	2	8	
Demolishing of castles, and other places not thought fit to be continued garrisons - - - - -	808	7	1	
Surveying the forfeited lands of Ireland - - - - -	16,881	7	3	
Salaries and allowances of the Commissioners of Parliament, Lord Deputy and Council, Judges, Commissioners for determining of Claims of Protestants to the Estates of Rebels, Commissioners for determining the Qualification of the Irish at Athlone, Master of the Rolls, Attorney General, Officers of the Four Courts, Commissioner General of the Revenue, and Treasurers in the respective precincts, Collectors and Officers of Customs and Excise, Commissioners for stating the Accounts of the Army in Ireland, ministers and schoolmasters, commissaries of the muster, storekeepers, with all the registers, clerks, messengers, and others employed in receiving, issuing, and managing the revenue, stores, and other the Civil affairs of Ireland - - - - -	248,431	6	-	
Gaining intelligence from the enemy; for baggage horses for carrying necessaries for the officers, according to an establishment to that purpose agreed upon; gratuities given to several persons for special services by them done in the late war; repayments to officers and other persons, being monies formerly lent by them upon special emergent occasions, and for casual contingent issues relating to the respective Civil offices in Ireland; with such other miscellaneous and mixed payments as were not distinctly particularised in the warrants - - - - -	71,412	8	4	
Abatements of rents, tithes, and assessments, occasioned by the weakness of the country by reason of the war, the plague, and poverty of several parts of the country, as also allowed out of the customs and excise for goods taken by the enemy at sea, and for goods imported and afterwards exported, and allowed to several Irish proprietors whose estates were sequestered - - - - -	32,472	10	2	
To part of the rebel army that submitted on articles, and were afterwards shipped for Spain - - - - -	6,714	9	8	
Killing of wolves, which money was repaid into the Treasury, and is included in the charge of this account among casual revenues - - - - -	3,847	5	-	
Several persons by way of gratuity, for taking and apprehending notorious rebels, Tories, and wood kernes - - - - -	2,149	12	4	
Ditto ditto Popish priests and Jesuits - - - - -	756	3	3	
Several lame, sick, wounded officers and soldiers, widows and orphans of such officers and soldiers, and to officers reduced upon His Highness's landing in Ireland, by way of pension - - - - -	25,974	-	11	
Several persons upon account, the uses not particularised in the warrants, for which they (who have not already rendered an account) are to be accountable for the same - - - - -	56,764	8	8	
For relief of prisoners taken in time of war - - - - -	788	17	9	
Ministers and other persons that came from England to inhabit in Ireland, for the better encouragement and for the present relief of them, and several other persons on the like account - - - - -	17,524	7	9	
Allowances craved for insolvencies of rents, tithes, contributions, &c., being in arrear by reason of the death of several of the Commonwealth tenants in the time of the plague, and poverty of others, the most, if not all, of which arrears being discovered upon the passing of the said accounts, are given in charge in the Exchequer; as also for loss in money, and other casualties about the revenue - - - - -	26,405	5	2	
Total other Expenditure - - -	1,310,201	12	-	
Total Discharge - - -	3,485,170	1	8	
Balance remaining, viz.:				
Paid into the Treasury by the accountants - - - - £. 21,030 13 10				
In the hands of the accountants, for which process hath been issued out of the Exchequer - - - - - 3,196 1 6				
	24,226	15	4	
Total Charge - - - £.	3,509,396	17	-	

Out of the total expenditure of 3,485,170 *l.* 1 *s.* 8 *d.*, during these seven years, it may be seen that 510,122 *l.* 2 *s.* 3 *d.* was for Civil, and 2,975,047 *l.* 19 *s.* 5 *d.* for Military expenditure. Deducting the receipts from England applied to army expenditure, there remains 1,408,199 *l.* 6 *s.* 1 *d.* applied out of Irish receipts to the Military expenditure, or an average annual amount of 200,000 *l.*, whilst the average amount of the Civil expenditure of Ireland during this period of the Commonwealth may be stated at 70,000 *l.* a year; making an average total expenditure in Ireland of 270,000 *l.* a year out of Irish receipts.

There are no signatures attached to this Roll.

The second Roll bears the signatures of the Auditors General; but it contains merely an account of the monies issued to the Serjeant-at-Arms, and his payments from 1653 to 1656, and appears to be a sub-account of the first-mentioned Roll.

Audited Roll for
1653-6.

Appendix, No. 13.
Receiver General's
Accounts, 1654-7.

In addition to these two Rolls, there are only three financial books of record of the period of the Commonwealth. The earliest contains the account of the receipts and payments of James Standish, Receiver General of Ireland, from 14th October 1654, the date of his appointment, to 30th April 1655; the two others contain similar accounts for the succeeding half-years.

Balanced Account
of Receipts and
Expenditure,
1655-6.

It may be interesting to give an abstract of the accounts contained in the two last-mentioned books of record, so as to show the total public receipt and expenditure of Ireland for one complete year during this period of the Commonwealth, being for the year ending 1st November 1656, the last of the seven years comprised in the great Roll just described. During the year no sums appear to have been received from England or from sequestrations.

In these two books the several sums received and paid are stated in detail under each head of service. There is also a most elaborate alphabetical index of the several persons to whom money was paid, showing in a series of columns—

1. The name of the person.
2. The page of each payment.
3. The number of the warrant for payment.
4. The sum paid.
5. The total amount paid to each person.
6. The total amount under each letter of the alphabet.

A summary of the amounts in the 6th column shows the total amount paid in the half-year.

At the end of each book is a certificate "by the Commissioners for determining the Accounts of Ireland," under "His Highness's letters patent, dated 23rd October 1756," that they have examined the account, "which account appearing to us to be just and true in all particulars, we, the said Commissioners, do allow thereof."

The following original signatures are attached to the first of these two books, viz.:

W. Steele Cane.	Cha. Coote.
Miles Corbett.	Har. Waller.
Rob. Goodwin.	Rob. Meredith.
Math. Thomlinson.	J. Temple.

Auditor General's Office,
Robert Gorges.
Edw. Roberts.

ABSTRACT of the Account of the Receiver General of Ireland, from 1st May 1655 to 31st October following.

	£.	s.	d.	£.	s.	d.
Balance remaining on 1st May 1655	-	-	-	82	3	8
RECEIPTS:						
From the several Receivers, for six months' assessments for the Army, commencing 12th April 1655, and determining 12th October following, at 10,000 <i>l.</i> per month, amounting to 60,000 <i>l.</i> ; and upon the Civil Account, arising from the several branches of the revenue of Ireland, as shown in detail for the several precincts	-	-	-	91,645	11	1
Compositions	2,380	2	6			
Inland Excise, City and County of Dublin, farmed by Alderman Teigh and others	2,520	-	-			
Perquisites of the Court of Claims	122	15	3			
Sale of old stores	165	6	-			
Imprest monies repaid	222	14	8			
				5,410	18	5
TOTAL INCOME	-	-	£.	97,138	13	2

EXPENDITURE :										£.	s.	d.	£.	s.	d.
Army Services :															
Foot	-	-	-	-	-	-	-	-	-	18,034	9	8			
Horse	-	-	-	-	-	-	-	-	-	17,733	14	-			
Dragoons	-	-	-	-	-	-	-	-	-	2,819	-	4			
Contingent Payments, viz. :															
										£.	s.	d.			
Forage for the horse	-	-	-	-	-	-	-	-	-	1,479	10	9			
Fortifications	-	-	-	-	-	-	-	-	-	2,511	10	-			
Bread, corn, and meal	-	-	-	-	-	-	-	-	-	4,331	13	6			
Hire of shipping	-	-	-	-	-	-	-	-	-	789	15	9			
Army incidents	-	-	-	-	-	-	-	-	-	16,885	-	-			
										25,497	10	-			
TOTAL Military Expenditure													64,084	14	-
Civil Account :															
Civil salaries	-	-	-	-	-	-	-	-	-	16,795	16	-			
Ministers, schoolmasters, and physicians	-	-	-	-	-	-	-	-	-	4,853	15	-			
Pensioners	-	-	-	-	-	-	-	-	-	1,693	9	4			
Civil services	-	-	-	-	-	-	-	-	-	1,059	8	3			
Admeasurement of lands	-	-	-	-	-	-	-	-	-	3,090	3	-			
Civil incidents	-	-	-	-	-	-	-	-	-	5,073	-	6			
TOTAL Civil Expenditure													32,565	12	1
													96,650	6	1
Balance remaining on 31 October 1655													488	7	1
										£.			97,138	13	2

A similar Abstract of the Account for the year ending 1st November 1656 :

Balance remaining 31st October 1655										£.	s.	d.
										488	7	1
RECEIPT :												
From the receivers of the several precincts for six months assessments for the Army, at 10,000 <i>l.</i> per month, from 12th October 1655 to 12th April 1656, 6,000 <i>l.</i> , and for 72 days from 24th April to 24th June following, 23,671 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i> , and for three months from 24th June to 24th September 1656, at 12,000 <i>l.</i> per month, 36,000 <i>l.</i> , amounting to 119,671 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i> , and upon the civil account arising out of the several branches of the revenue of Ireland										171,129	7	6
Compositions										2,652	3	2
From the Sheriffs ;												
Fines and processes, waifs and strays, felons' goods, and fines imposed on several persons	-	-	-	-	-	-	-	-	-	£.	s.	d.
										39	10	4
By summons of the Pipe	-	-	-	-	-	-	-	-	-	363	9	6
By process of Green Wax	-	-	-	-	-	-	-	-	-	13	1	8
										416	1	6
Fee-farm rents	-	-	-	-	-	-	-	-	-	-	6	8
Inland Excise	-	-	-	-	-	-	-	-	-	5,748	-	-
Casual Receipts :												
Imprest monies repaid	-	-	-	-	-	-	-	-	-	100	-	-
TOTAL INCOME										180,045	18	10
										£.		
										180,534	5	11

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EXPENDITURE:								£.	s.	d.	£.	s.	d.
Army Services:													
13 regiments of foot	-	-	-	-	-	-	-	40,259	7	5			
8 regiments of horse	-	-	-	-	-	-	-	27,948	9	10			
1 regiment of dragoons	-	-	-	-	-	-	-	3,782	19	11			
Contingencies, viz.:													
Army incidents	-	-	-	-	-	-	-	37,843	18	7			
Army by debenture	-	-	-	-	-	-	-	1,994	16	6			
Hire of shipping	-	-	-	-	-	-	-	547	14	5			
Fortifications	-	-	-	-	-	-	-	2,019	15	8			
TOTAL Military Expenditure								42,406	5	2			
Civil Account:											114,397	2	4
Civil salaries	-	-	-	-	-	-	-	16,873	6	7			
Ministers and schoolmasters	-	-	-	-	-	-	-	15,257	4	10			
Pensioners	-	-	-	-	-	-	-	3,365	-	7			
Miscellaneous services	-	-	-	-	-	-	-	5,623	5	-			
Civil survey	-	-	-	-	-	-	-	1,939	15	-			
Admeasurement of lands	-	-	-	-	-	-	-	4,250	-	-			
Miscellaneous, by debenture	-	-	-	-	-	-	-	7,319	1	5			
Widow's pensions, by debentures	-	-	-	-	-	-	-	2,637	9	-			
Salaries, by liberate	-	-	-	-	-	-	-	65	-	-			
Civil incidents	-	-	-	-	-	-	-	8,028	7	6			
TOTAL Civil Expenditure											65,358	9	11
TOTAL EXPENDITURE										£.	179,755	12	3
Balance remaining 1st November 1656											778	13	8
										£.	180,534	5	11

SUMMARY, Anno 1655-6.

											£.	s.	d.			
Balance remaining on 1st November 1655											-	-	-	82	3	8
Public Income of Ireland for the year ending 1st November 1656, viz. :																
Civil Revenue											-	-	-	97,431	2	10
Assessments for the Army											-	-	-	179,671	5	6
TOTAL INCOME											-	£.		277,102	8	4
TOTAL CHARGE											-	£.		277,184	12	-
EXPENDITURE:														£.	s.	d.
Civil Expenditure											-	-	-	97,924	2	-
Military Expenditure											-	-	-	178,481	16	4
TOTAL EXPENDITURE											-	-	-	276,405	18	4
Balance remaining on 1st November 1656											-	-	-	778	13	8
											£.			277,184	12	-

Complete series of audited balanced accounts of Annual Receipt and Expenditure from 1660.

In addition to the financial records referred to in the preceding statement, a complete series of annual audited accounts of the public receipt and expenditure of Ireland from the period of the Restoration in 1660, was found to be preserved in the custody of the Landed Estates Record Department at Dublin. These have already been referred to as the original documents from which the preceding accounts of the public income and expenditure of Ireland, from 1688 to the period of the Union, have been prepared.

IRISH CURRENCY.

LITTLE is known of the currency of Ireland previous to the conquest of that country by Henry II. The earliest known coinage of Ireland is of the date of the latter part of the 10th century, under the Danish Kings of Ireland, the earliest of whom was Anlaft, in 853. Payments appear to have been previously made in gold and silver by weight, and it is believed that rings were used for this purpose, from the very large number that have been found, all, with scarcely any exceptions, being of the half-penny weight, or 12 grains, and its multiples. There is evidence of gold and silver rings of graduated weight being used in the East as money, even before the Exodus.

Earliest known
Coinage of Ireland.

Lindsay's Coinage of
Ireland.

Wilkinson on the
Thebaid and Egypt.

After the English invasion, money was frequently coined in Ireland. Matthew Paris, says, that in 1210, King John appointed John de Grey, Bishop of Norwich, Justiciary of Ireland, who caused pence to be made for that kingdom, of the weight of the English coinage, as well as round halfpence and farthings; the King also ordained that this money should be current in England, as well as in Ireland, and should be received in the Treasuries of each Kingdom.

Coinage after
English Invasion,
in 1175.
Antiq. Hibern., p. 271,
&c.
Money current both
in England and
Ireland, in 1210.

In the year 1300, King Edward I. established a Mint at Dublin, and in 1304 sent over to Ireland the necessary dies for coining pence, halfpence and farthings, both in Dublin and other cities.

Mint established at
Dublin, in 1304.

In 1465, 5th Edward IV., in the Parliament held at Trim, before Thomas Earl of Desmond, Deputy of George Duke of Clarence, Lieutenant of Ireland, the value of gold coins minted from the beginning of the reign of Edward III., to the end of that of Henry VI., was raised in Ireland, the noble being raised from six shillings and eight pence to ten shillings, and other coins in the same proportion. And in July 1475, in the Parliament assembled at Dublin, before William Thyrwood, Bishop of Meath, Deputy of the same Lieutenant, it was enacted that the value of the silver money should be raised, so that the silver coins of fourpence, of the above-mentioned Sovereigns, should thenceforth be worth sixpence, and the smaller silver coins were raised in the same proportion.

Nominal value of
money raised in
1465.

and in 1475.

The consequence of these and other tamperings with the currency in Ireland during the reign of Edward was, that from this period Irish money became of less value than English money, being generally one-fourth part less, so that an Irish shilling was worth only ninepence English.

Irish Currency
one-fourth less than
English money.

In the financial records of the receipts of revenue in Ireland from the reign of Henry VIII. to that of James I., instances occur of sums stated in English currency, which are also expressed in Irish currency at one-fourth less value, thus:

Examples of
difference of value
from Financial
Records.

Mem.—(1587–92). The patent of Phane Becher, one of the undertakers in the Province of Munster, was not enrolled, and the Crown Rent reserved upon the lands under that patent was

Aud. Gen. Records,
Queen Elizabeth,
Patents, Vol. 22, p. 63.

-	-	-	-	-	-	-	£. 35	6	8	Sterling.
-	-	-	-	-	-	-	47	2	2	Irish.

To Ellinor Bourke, late wife of Thomas, Knight of the Valley, paid unto her for her pension at 30 *l.* sterling per annum, due for half a year ended at Easter 1616, as by debenture and acquittance, appears 20 *l.*

To Mary Fitzpatricke, alias Dame Mary O'Reyley, on her pension of 80 *l.* sterling per annum, due for the same time, 53 *l.* 6 *s.* 8 *d.*

Ruding refers to the following proclamation of King James I., in which the value of the Irish Harp shilling, 9 oz. fine, is stated to be 12 *d.* Irish or 9 *d.* English, and the value of the English shilling to be 12 *d.* English, and 16 *d.* Irish, and directing that thenceforward all money accounts be kept in English or sterling money and not in Irish money, and that Irish money be accounted for at the rate specified.

Proclamation of
1637, all accounts
to be kept in
English money.
Ruding, Vol. 2, p. 200.

“Copy of a Printed Proclamation in one of the Proclamation Books now in the Council Office at Dublin.”

(Dated 6th April 1637.)

BY THE LORD DEPUTY AND COUNCIL.

A PROCLAMATION concerning the abolishing of the Title or Name of Irish Money or Harpes, and reducing all Accounts, Receipts, and Payments, to be made Sterling and English Money.

From “Exchequer
Orders,” Vol. 13, p. 35.

WENTWORTH:—

WHEREAS the Records and Accounts of all His Majesty's Revenues, certain and casual in this Kingdom, and all the Receipts and Issues of His Majesty's moneys, have heretofore usually been reckoned in Irish money or Harpes, which is a fourth part less than sterling English, whereby it hath sometimes happened that His Majesty's process to Sheriff having issued in that manner, the Sheriffs in some parts have been observed to levy sterling English money of the subjects, instead of Irish, thereby overcharging the subjects a fourth part more than of right they ought to pay; and the Sheriffs notwithstanding answering into His Majesty's Exchequer but Irish money only, according to the sums contained in the Green Wax Books.

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Whereas

Appendix, No. 13.

Whereas if the Records, Accounts, and Process were all in sterling, the subject who either pays money out of His Majesty's Exchequer would thereby more easily and certainly know what he is either to pay or receive. And whereas it is observed that great uncertainty sometimes ariseth in the interests of the subjects, touching the reservations of rents or annuities, bills, bonds, contracts, and other agreements made between party and party, for payment of moneys, which is interpreted to be Irish if the word sterling or English be wanting. And whereas His Majesty, having taken notice of the said inconveniences, hath been graciously pleased to require us, by Act of Council and Proclamation, to prevent the continuance thereof, and so to provide as that neither in His Majesty's Receipts or Issues, nor in the private interests of His subjects, any such differences or national distinctions do any longer continue.

We therefore, in obedience to His Majesty's commands, do, by this Proclamation, publish and declare, and do hereby strictly charge and command, that from and after the 20th day of March last, preceding the date hereof, all the accounts, receipts, payments, and issues of His Majesty's moneys in this Kingdom, do pass and be accountable in English money, and not as hath been formerly used in Irish money, viz., accounting 12 *d.* sterling for 16 *d.* Irish, and so *pro rata* for greater or lesser sums; and that all records to be made up, from and after the said time, of any His Majesty's moneys, or debts, and all extracts of what kind or nature soever of any debts due to His Majesty, and all surveys, inquisition, and other records whatsoever, shall from henceforth, returned and made, be reckoned and accounted in English money, according to the rate aforesaid, and not as hath been formerly; and that all processes of what nature soever issuing after the said time for any debts due to His Majesty, do mention the sums in English money, according to the rate abovementioned; and that all reservations of rents, bills, bonds, contracts, and other agreements, after the 1st day of May next, to be made and contracted between party and party, for moneys, shall be understood and interpreted to be English, though the same have not the word sterling or English added to them, and that they be accordingly so adjudged by all His Majesty's judges, and others whom it may concern, when and as often as any controversy of that kind shall arise before them.

Given at His Majesty's Castle of Dublin, the 6th day of April, in the 13th Year of His Majesty's reign, A. D. 1637.

(Countersigned)

Jos. Armachanos.
Chr. Wandesforde.
R. Dillon.
Jo. Borlase.

Will. Parsons.
Ph. Mainwarin g.
Gerard Lowther.
Geo. Radcliffe.

Simon's Essay on
Irish Coins, p. 50-5.

Value of Coinage
raised in Ireland
in 1689.

Ib., p. 57.

Debased money of
James II.

From 1637, up to the end of the reign of James II., the revenue and other accounts of Ireland were kept in sterling money, and the par value of English money was the same in Ireland as in England. But proclamations were issued by Charles II., both at the Restoration in 1660, and later in 1683, declaring various foreign gold and silver coins of France, Spain, and Portugal, current in Ireland at specified rates.

In 1689, on the day after King James II. arrived in Dublin from France, he issued a proclamation, dated 25th March, raising the value of all English as well as foreign gold and silver coins, and ordering that they should pass current in Ireland at the rates specified in the proclamation; the guinea at 1 *l.* 4 *s.*, the English shilling at 13 *d.*, and other coins in proportion. The English gold coins were thus raised in value 14½ per cent., and the silver 8½ per cent. This was the first proclamation issued in Ireland since the Restoration, in which mention was made of the currency of English money in that kingdom. By a further proclamation, dated 4th May, King James ordered the small French pieces of three sous to be made current and pass for 3½ *d.*

During the confusion and anarchy which existed in Ireland when King James II. attempted to maintain his sovereign authority there, after flying from England, the debasement of the coinage was also resorted to by him to raise supplies. Copper (or brass and copper mixed metal) and pewter monies, nearly equal in weight to the silver coins, were issued at the same nominal values from the Mint, and were made legally current by proclamation. Any person refusing to take this money was to be punished according to the greatest rigour of the law, and the counterfeiting of this brass and pewter money was declared to be high treason. The first of these proclamations was dated 18th June 1689, and it may be seen from the account of Irish Income and Expenditure, for the half year ending Christmas 1689, that nearly the whole receipts of the Exchequer were derived from the money so paid in from the Mint. The total amount coined has been computed to have been of the nominal value of 2,163,237 *l.* 9 *s.*

The following is an account of the copper and pewter money so coined, which remained unissued and was found in the Mint by King William, on his arrival at Dublin. By his Royal Proclamation of July 1690, these debased coins were appointed to pass as current money in Ireland, at the several rates undermentioned:

		<i>d.</i>	£. s. d.
17,272	Copper crown pieces - reduced to 1 value each =		72 1 -
126,503	Large copper half-crowns " 1 "		527 1 11
2,489	Small - - ditto " 2 "		7 15 7
9,043	Large copper shillings - " 2 "		18 16 9
4,757	Small - - ditto " 1 "		4 19 1
6,000	Copper sixpences - " 1 "		6 5 -
4,808	Pewter half-crowns - " 1 "		5 - -
Nominal Value £. 22,489	- - - - -		641 19 4
And 209,220	French sous marks - Sold at ½ each		435 17 6
		£.	1,077 16 10

The money so found is accounted for on the receipt side of the Income and Expenditure Account, for the period from 5th June 1690 to 29th September 1692. Appendix, No. 13.

After the establishment of King William's authority in Ireland, the Irish currency and money of account appears to have remained at the rate of 13 *d.* Irish = 12 *d.* English, as fixed for the silver current by the proclamation of King James in 1689; and 1 *l.* English was consequently equivalent to $1\frac{1}{12}$ *l.*, or 1 *l.* 1 *s.* 8 *d.* Irish, and so continued up to the consolidation of the Irish with the British Exchequer on 5th January 1817. During this period, the rate at which the English gold and silver coins circulated in Ireland, and their nominal value as money of account, were thus $8\frac{1}{4}$ per cent. higher than in Great Britain. This difference of valuation was necessarily attended with considerable inconvenience in adjusting the money transactions between the two countries. In the whole series of accounts of the Public Income and Expenditure of Ireland during this long period, now prepared and included in the present return, it has been found necessary to convert every sum in the financial books of account and records into British currency, by deducting $\frac{1}{12}$ th of the amount.

The discontinuance of the Irish currency and substitution of British currency in all Treasury and Revenue and Parliamentary Accounts, from and after 5th January 1817, was directed by s. 26 of the Act 56 Geo. 3, c. 98, for consolidating into one fund all the public revenues of Great Britain and Ireland. Irish currency of Will. III. contained 1-12th more than English.

In 1825, the Act 6 Geo. 4, c. 79, was passed for assimilating the currency and monies of account throughout the United Kingdom; this Act took effect from 1st January 1826. The Irish silver coinage consisted of Irish bank tokens for 10 *d.* and 5 *d.* These were withdrawn from circulation, and English silver coins substituted. The copper coinage of Ireland was left in circulation, being raised in value $\frac{1}{12}$ th, 12 being made equivalent to an English shilling instead of 13. The change was made in the space of about three weeks, under regulations issued by the Government, who were under some apprehensions of the results of carrying out the provisions of the Act, and who sent a Treasury officer to Dublin to watch the proceedings and report daily to them. But it was completed without difficulty or disturbance of any kind. Until 1817, when assimilated to English currency, in all public accounts; and wholly assimilated in 1825.

FINANCIAL GOVERNMENT OF IRELAND AND CONTROL OVER RECEIPT AND EXPENDITURE.

MUCH of the following information relating to the Government and Revenues of Ireland in earlier times, has been taken from "An Account of Ireland, in 1773," drawn up by Mr. Macartney (afterwards Lord Macartney) who was then Chief Secretary of that kingdom. The information is thus of an official character. Only a few copies of the book were printed for private circulation. Information derived from "An Account of Ireland, in 1773."

For upwards of 300 years from the annexation of Ireland to the dominion of England, under Henry II., in 1172, consequent upon the expedition of Strongbow, up to the reign of Henry VII., the civil government of Ireland, so far as it existed, was nominally centred in the King's Lieutenant, who was usually an Irish Lord of English blood. The position of this officer was, in fact, more like that of the governor of an English colony, for the regulation and service of which he called Parliaments and passed laws; whilst the old inhabitants continued distinct from the Pale (as the English settlements were called), and sent no representatives to those Parliaments, but were principally governed by their own laws and ancient customs. The mode of Parliamentary procedure was vague, partial, and often injurious to both countries. The Chief Governor had the power of calling Parliaments and of passing laws, without the assent of the King being given, and without their undergoing any revision in England. Government of Ireland previously to Henry VII.

The Parliamentary Government of Ireland may be said to have really commenced in the time of Henry VII, who sent over Sir Edward Poynings as Lord Deputy, with instructions to assemble a Parliament. During his administration, the law known by the name of Poynings' Law, was passed, by which it was enacted— Earliest Parliamentary government;

1. That, before any Parliament could be summoned or held in Ireland, the Chief Governor in Council should certify to the King, under the Great Seal of Ireland, the considerations and causes thereof, and the articles of the Acts proposed to be passed therein. but subject to Poynings' laws.

2. That after the King, in his Council of England, shall have considered, approved, or altered the said Acts or any of them, and certified them back under the Great Seal of England, and shall have given license to summon and hold a Parliament, then the same shall be summoned and held, and the said Acts so certified and no other shall be proposed, received, or rejected.

This statute was afterwards explained and amended in the 3 & 4 Philip & Mary, and permission was given to certify new propositions to England, in the usual form, even after

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the summons and during the Session of Parliament. From hence arose the progress and practice of the mode of Parliamentary proceeding in Ireland.

Statute and common law in Ireland.

Another Act was passed during the administration of Poynings, the Irish Act, 10 Hen. 7, c. 22, by which all English statutes then subsisting were made effectual in Ireland. All English statutes passed previously to 1495 consequently remained in force in Ireland; but no subsequent statutes passed by the Parliament in England, bind Ireland, except express provision be made to that effect. The common law of England had been already ordained to be the common law of Ireland under the Statute of Kilkenny, passed in 1368, when the old Brehon law was abrogated.

Meetings of Parliament.

There were two Houses of Parliament in Ireland, Lords and Commons. In more early times they were seldom assembled and only on extraordinary occasions. From 1615 to 1631, and from 1667 to the Revolution in 1688, the Parliament never met.

Representation extended from the Pale to the whole of Ireland, in reign of James I.

In the time of James I., when Sir Arthur Chichester was Lord Deputy, the whole of Ireland was brought under his civil government, and every county admitted a sheriff nominated by the Crown. This chief Governor called a Parliament, in which the House of Commons was formed of a general representation from every part of the kingdom, instead of being confined as before to the counties and boroughs of the Pale.

Acknowledgment of the Irish Parliament of their subjection to Poynings' Act.

On the last day of the Session of 1614 an address from the Speaker of the Irish House of Commons to the Lord Deputy Chichester, contained the following paragraph, which includes a direct admission of the law and practice, as settled by Poynings' Act:—

“The House of Commons, acknowledging that the sole power and authority to transmit such Bills as are to be propounded in Parliament doth rest with the Lord Deputy and Council, do only desire to be as remembrancers unto his Lordship and the rest, touching the Acts following, which they humbly offer as meet to be transmitted with such other Acts as his Lordship, &c., shall think fit to be propounded in the next Session.”

Government of Ireland under the Commonwealth.

Under the Commonwealth, Ireland was for some time subject to military government, when the rebellion had been put down by Cromwell, and was afterwards under the same government as England. In the time of the Protectorate, Ireland sent representatives to Cromwell's Parliament at Westminster.

Settlement at the Restoration in 1660.

At the Restoration, in 1660, a Parliament being assembled in Ireland, a new settlement of the country took place, and upon that settlement the remaining power of the Crown in Ireland was in a great measure founded. Most of the lands forfeited by the Irish in the Rebellion of 1641 had been granted to the Cromwellian officers and soldiers, who contributed to crush the rebellion, and were still in their possession. As these lands indisputably belonged to the Crown at common law, and were now in the hands of persons who had few pretensions to the King's favour, it was natural to suppose that the King would resume them. Had he done so, they must have produced a large revenue. But he consented to pass the famous Acts of Settlement and Explanation. By these laws the King, in a great measure, resigned his right to the forfeitures, and as a compensation for this and some other concessions, the New Hereditary Revenue was settled on the Crown. These events passed in the administration of the Duke of Ormond.

Authority of the Crown over Civil and Military Expenditure in Ireland,

Previously to 1688, the actual public receipt and expenditure of Ireland were in fact at the absolute disposal of the Crown, and never came under the control or even the cognizance of the Irish Parliament. The Crown collected or farmed out the revenue to private persons, paid the civil and military expenses, and applied the surplus (if any) at its pleasure. It was only when the charge exceeded the revenue that recourse was had to Parliament to supply the deficiency. This authority of the Crown over the public expenditure of Ireland was little diminished during the reigns succeeding the Revolution, until the middle of the reign of George III., when it was brought more directly under Parliamentary control.

exercised by Royal Sign Manual Warrant,

The mode in which this authority of the Sovereign was exercised, was by Royal Sign Manual Warrants, granted at the beginning of each reign for the whole of the civil and the military expenditure. These warrants authorised the several yearly payments to be made from time to time, and specified them in detail, as well as the total amount of each separate head of expenditure. The payments thus authorised were classed under two general heads, the Civil List Establishment, and the Military Establishment, and no addition or alteration was to be made to the charge except under the directions of special warrants by the immediate authority of the Crown.

and by King's Letters.

The mode in which the Royal authority was conveyed for the payment of these other charges thus authorised to be paid from time to time when due, under special warrants, was by instruments termed King's Letters. The manner in which these King's Letters were granted may be seen from the following extract from the “instructions given to the Lord Lieutenant of Ireland”:—

“8. No letter from the King granting money or lands, abating rents or sums due to the Crown, shall receive the Lord Lieutenant's order, unless a petition has been first presented through the Lord Lieutenant, and recommended by him, or shall have been transmitted to him by the Secretary of State, and his (the Lord Lieutenant's) opinion received thereupon; such opinion, when received, is to be communicated to the Lords of the Treasury.”

Treasury, and their report to be had before any letter or order to be signed thereupon."

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From the period of the Restoration until after the Revolution of 1688, the hereditary revenues of the Crown in Ireland were not only sufficient for all the civil and military charges of the kingdom, but they furnished also a considerable surplus, which was annually remitted to the King.

All charges paid out of the Hereditary Revenues of the Crown.

In 1669 the civil and military establishments amounted to about 170,000 *l.*, at which time the King let the revenue to farm for 219,500 *l.*, but lowered the terms afterwards to 204,500 *l.* In 1672 the proposal of Lord Ranelagh, Vice Treasurer, was accepted for receiving and issuing the whole revenue for five years, by which he and his partuers agreed to defray the growing charges, and all arrears of the establishments, and other debts due from His Majesty in Ireland, and over and above to pay to the King the sum of 80,000 *l.* per annum.

In 1676 the revenue was farmed to Sir James Shaen and others for 240,000 *l.* per annum, but was raised to 300,000 *l.* in two years after.

At the expiration of this term, the Crown took the revenue out of the farmers' hands, and appointed Commissioners for the management of it, and on this footing it subsequently continued.

After the Revolution of 1688, the increased expenditure rendered it necessary to raise further supplies. Thus in 1695, under the Administration of Lord Capel, the Irish Parliament granted a sum of 120,000 *l.* towards the supply, to be raised by a land tax, apportioned and levied in the same manner as cesses for county charges, by presentment of grand juries. Since that time, no land tax has been levied in Ireland.

Insufficiency of Hereditary Revenues after 1688.

Since 1695, Parliaments were regularly held in Ireland, usually once in two years, and in every Session supplies were granted by the Irish Parliament, in the form of additional duties, which were applicable generally for the support of the Government, and for the purpose of supplying any deficiency in the hereditary revenues. For many years they were granted without any interference with the King's authority over the regulation of the charge of the civil and military establishments, the Parliament being satisfied with having the public accounts of receipt and expenditure laid before them and thus brought under their cognizance, in order to ascertain the deficiency, or as it was expressed in a motion, "that it might be the better known what supplies were necessary to be given."

Additional duties granted.

On the accession of George II. in 1727, the additional duties, which were equal to about a third of the Hereditary Duties, were granted to this Sovereign, and for many years afterwards no new tax was imposed upon Ireland, except some inconsiderable duties, called the Loan duties. These were not granted like the additional duties, in aid of the Hereditary Revenue, but were appropriated solely to the payment of the interest, and liquidation of the principal of the existing National Debt. There were indeed some other small duties levied and specially appropriated for the encouragement of tillage and of particular branches of trade and manufacture, which were, for the sake of convenience, paid into the hands of the King's officers, but the Crown had no other concern in them.

As the public expenditure increased and the necessary supplies also increased in amount, the Parliament of Ireland naturally endeavoured to gain the power of controlling and regulating the public expenditure. Their first attempts resulted only in strengthening the authority of the Sovereign, and in the passing, by the British Parliament, in 1719, of the well-known statute of 6 Geo. I., for the better securing the dependency of the kingdom of Ireland on the Crown of Great Britain, which declared the right of the British Legislature to have full power and authority to make laws of sufficient force and solidity to bind the kingdom and people of Ireland, and suppressed the jurisdiction of the Irish House of Peers in all law proceedings upon appeal.

Efforts of Irish Parliament to control public expenditure.

In 1749, after the conclusion of the peace of Aix-la-Chapelle, when there was a considerable surplus of revenue in the Treasury, arisen from the excess of Hereditary Revenues and of the unappropriated additional duties, which amounted to much more than sufficient to defray all establishment charges, the House of Commons presented an address to the King praying that this balance should be applied to discharge a certain portion of the public debt. This address, and the Act subsequently passed, which was founded upon the King's consent in reply to the address, contained an express acknowledgment of the King's right to determine how much of this surplus revenue could be spared for the purpose. A similar instance of the exercise of the King's prerogative occurred in 1751. The circumstances were more remarkable in 1753, when the King acted upon his own authority in disposing of surplus revenue for paying off debt, after the Irish House of Commons, upon a division, but by a very small majority, had rejected the Bill brought in for this object. In this case, the Royal assent had been originally given for the introduction of the Bill, but in the Bill prepared by the Commons, they mentioned neither the King's consent, nor his recommendation; the usual form of words recognising the King's authority having been inserted in England, was the cause of the rejection of the Bill when returned to Ireland.

Authority of the Crown over unappropriated monies.

The authority of the Crown over unappropriated monies in the Irish Exchequer was thus shown to have been far greater than in the British Exchequer, and indeed, absolute up to that period. The Irish Parliament, defeated in their object of acquiring the right to dispose of surplus revenue, now changed their tactics, and determined

After 1753, all money grants appropriated by Irish Parliament.

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that there should be no surplus revenue to dispose of. They began by applying a considerable part of the additional duties for their own benefit, appropriating sums towards the encouragement of public works, inland navigation, collieries, fisheries, and manufactures of various kinds. From that time it became the constant practice of the Irish House of Commons to tack the money-bill with a rider to this effect, amounting sometimes to nearly one-fourth of the whole supplies.

Regulation of
Military Expenditure first ceded to
Parliament in 1769.

The insufficiency of the Hereditary Revenues of the Crown in Ireland to provide for the total expenditure there, together with other causes, in process of time compelled the Sovereign to cede to the Parliament the ancient power of the Crown for regulating the charge of the military expenditure, in the first instance, and afterwards that of the civil expenditure. The earliest exercise of this new power of Parliament over the military establishments appears to have occurred in 1769, when an addition of 3,235 men to the military establishment of Ireland, so as to augment it to 15,235 men, including officers, was made under the Irish Act 9 Geo. 3, c. 2. It had been the established custom, when any addition to the Irish army was thought necessary, for the Crown first to make the addition, and then to apply to Parliament for supplies to support it. The Irish military establishment then consisted of 12,000 men. But upon this occasion the initiative was taken by the House of Commons. In an address, they expressed their desire that His Majesty will please to make the augmentation, and promised, on their parts, to provide for it. The Act recites the King's Message of 16th November 1769, in which this augmentation of the army was recommended to Parliament, and the King expressed his determined resolution that "upon such augmentation, a number of effective troops, not less than 12,000 men, commissioned and non-commissioned officers included, shall, at all times, except in the cases of invasion or rebellion in Great Britain, be kept within this kingdom (of Ireland) for the better defence thereof."

And of the Civil
List and Hereditary
Revenues, in 1793.

The regulation of the Civil Establishment still remained under the King's sole authority. But this authority, which involved the disposal of the hereditary revenues of the Crown, was surrendered in 1793 by the King's Message to the Irish House of Commons on 10th July, when His Majesty signified his consent that "Whenever this House shall enter upon the consideration of making provision for the support of the Civil Government of this Kingdom, and of the honour and dignity of the Crown, such disposition may be made of His Majesty's interest in the hereditary revenues of the Crown as may best conduce to the utility and satisfaction of the public."

Irish Civil List Act
of 1793, 33 Geo. 3,
c. 34.

This Royal Message was the foundation of the Irish Act 33 Geo. 3, c. 34, by which the Irish Civil List was first regulated by the authority of Parliament. This Act will be referred to under the head of "Civil List."

New form of
Public Expenditure
Account in 1794.

In the Accounts of Public Income and Expenditure, annually presented to the Irish Parliament, and printed in the Commons Journals, the account for the year ending Lady-day 1794 appears for the last time in the old form, the expenditure being stated according to the Civil and Military Establishments. Appended to this account, is a statement of the payments made by the Treasury pursuant to His Majesty's Letters in this year, together with the arrears remaining undischarged, amounting to 69*l.* 11*s.* 9*d.* The balance sheet for the next financial year ending Lady-day 1795, is in the new form, showing the issues out of the Consolidated Fund, under the several general heads of—

Civil List,
Pensions,
Military Purposes,
Permanent Grants,
Annual Grants,
Other Issues, and
Appropriated Funds.

Amongst the other issues appears the sum of 69*l.* 11*s.* 9*d.* under the head of "King's Letters," being the last issue under this head.

Proceedings of Irish
Parliament for
establishing their
independence.

In the meantime, whilst the Irish Parliament had thus established their authority over the public expenditure of Ireland, they were equally successful in obtaining the repeal not only of the restrictions imposed by Great Britain upon the trade and commerce of Ireland, but also of Poyning's laws, and in establishing their independence of the British Legislature.

Parliaments elected
every eight years,
from 1768.

The first material alteration made was in the duration of Parliaments. At an early period these had continued only for a year. They were afterwards prolonged until the death of a Sovereign, unless sooner dissolved by a proclamation. The commoners of Ireland when elected were thus to a great extent independent of the people and under the influence of the Crown. In 1768, a Bill was prepared and sent over to England, by which it was proposed that the Irish Parliaments should be elected every seven years. It was returned with the addition of one year, and from this period the Irish Parliaments were made octennial.

Abolition of
restrictions on
Irish Trade and
Commerce in 1779.

From the period of the reign of Charles II., restrictions had been imposed upon the Irish trade, both on exportations to Great Britain and other countries, and on importations of commodities into Ireland. Although there were some countervailing advantages granted to Ireland, in allowing the importation duty free into England of certain articles produced and manufactured in Ireland, particularly linen, yet the burden these restrictions in course of time became so intolerable that from the year 1773 the Irish people made the most strenuous

strenuous efforts to get rid of them. These efforts, though strongly supported in the British Parliament, were for some years unsuccessful, owing to the interested opposition of manufacturers and traders in England. But encouraged by the determined resistance of the North American Colonies against the attempts of the British Parliament to restrict their commerce by imposing taxation, associations were formed in Ireland in 1778 against importing British commodities, and volunteer associations were also formed with the object of obtaining relief from these domestic grievances. The British Parliament at length gave way, and in 1779 propositions made by the Government were carried out in an Act for repealing all the existing restrictions on the trade and commerce of Ireland, which were thenceforth to be subject to such regulations only as should be imposed by the Irish Parliament.

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In order to secure the advantages thus obtained, a fresh and general agitation throughout Ireland was begun in the following year, for establishing the independence of the Irish Parliament and for the repeal of Poynings' laws. The increasing force and formidable attitude of the armed volunteers, who held political meetings and passed strongly expressed resolutions in support of the existing agitation, aided by the powerful eloquence in Parliament of Mr. Grattan, rendered all opposition fruitless; and in 1782 an Act, 22 Geo. 3, c. 53, was passed to repeal the Act of 1719, 6 Geo. 1, c. 5, for the better securing the dependency of the Kingdom of Ireland upon the Crown of Great Britain.

Act of 1782, to repeal 6 Geo. 1, c. 5.

As doubts arose whether the provisions of this Act were sufficient to secure to the people of Ireland the rights claimed by them to be bound only by laws enacted by the King and the Irish Parliament in all cases whatever, a further Act for preventing and removing all such doubts was passed in the following Session, 23 Geo. 3, c. 28, by which it was enacted that the rights so claimed by the people of Ireland were declared to be established for ever and without question, and that no writ of error or appeal from the Courts in Ireland should be received in any Court in Great Britain. Poynings' Act was thus practically repealed.

Further Act of 1783; Poynings' law repealed, and independence of Irish Parliament declared.

In 17 years from this period, the independence of the Irish Parliament was put an end to by their own Act. The Irish Act for the union of Great Britain and Ireland, 40 Geo. 3, c. 38, was passed in 1800, a few weeks after a similar Act, 39 & 40 Geo. 3, c. 63, had been passed by the British Legislature. From 1st January 1801, the Parliaments of the two Kingdoms were consolidated, and Ireland, as well as Great Britain, was placed under the Government of the Parliament of the United Kingdom.

Union of Great Britain and Ireland, in 1800.

The financial provisions of the Act of Union are contained in Article 7; the more important of these are as follows:

Financial provisions of Act of Union.

The charges for the public debt of each kingdom incurred before the Union, were to continue to be separately defrayed, except as afterwards provided.

For 20 years the contributions towards the joint expenditure of the United Kingdom were to be in the proportion of 15 to 2, such being the estimated proportion of the ability of each kingdom to contribute towards the expenditure from equal taxation. After 20 years, these proportions might be altered and revised by Parliament according to certain specified conditions.

In the meantime it was declared to be competent to Parliament, if the respective debts of the two countries should be to each other in the same proportion with their respective contributions, to declare that all future expenditure should be defrayed indiscriminately by equal taxes imposed on each country, subject only to such particular exemptions or abatements in Ireland and in Scotland, as circumstances might appear from time to time to demand.

The revenues of Ireland were to constitute a consolidated fund charged, in the first instance, with the interest and sinking fund of the separate debt, and afterwards with the specified proportion of the joint expenditure of the United Kingdom. Provision was made for applying any surplus revenue that might accrue; but no such surplus actually arose whilst the debt of Ireland continued separate.

All monies raised by loan after the Union were declared to be joint debt.

At the period of the Union, the relative liabilities of Great Britain and Ireland for their respective public debts were in the proportion of 28 to 2. But in consequence of the large increase of the expenditure of the United Kingdom, arising from the French war, which was not concluded until the year 1815, and of the heavy contributions to this expenditure imposed upon Ireland under the terms of the Treaty of Union, the debt of Ireland had increased in a far larger ratio than that of Great Britain, and was found in 1815 to have exceeded the proportion of Ireland's contribution to the joint expenditure.

Consolidation of British and Irish Revenues, in 1816.

It consequently became expedient to carry out by law the contingency contemplated in the Treaty of Union, and to consolidate into one fund the public revenues of Great Britain and Ireland, and to provide for the application thereof to the general service of the United Kingdom. This object was accomplished in 1816, under the Act 56 Geo. 3, c. 98, which took effect from 5th January 1817. The consolidated revenues were in the first place charged with and to be applied indiscriminately to the whole of the Interest and Sinking Funds of the National Debts of Great Britain and Ireland, as one joint Consolidated National Debt, and then to be in like manner indiscriminately applied to the other Consolidated Fund charges and Supply services of the United Kingdom.

FINANCIAL OFFICERS OF IRELAND.

A full Account of the Financial Officers of Ireland, from the earliest times, may be found in a Treatise on the Exchequer and Revenue of Ireland, by G. E. Howard, published at Dublin in 1776.

Lord Lieutenant
and Council.

From an early period the Government of Ireland was vested in the Lord Lieutenant and the Council; the Council could not act without the Lord Lieutenant or his Deputy, and there were many things which the Lord Lieutenant could not do without the Council.

The Lord Lieutenant was appointed by Letters Patent under the Great Seal of England. The Letters recite the powers of his office, with all such restrictions and reservations as the Crown thinks proper.

With reference to the public money, the Lord Lieutenant was empowered to compel all officers accountable (the Treasurer and Under Treasurer excepted), to deliver in and make up their accounts before the Treasurer, Under Treasurer, and Barons of the Exchequer in Ireland; to cause enquiries to be made of all fines and forfeitures to the King, and to do all things necessary for the good government, safety, &c., of the kingdom, as if the King were there present in his proper person.

No money could be issued out of the Treasury, but by warrant under the Sign Manual of the Lord Lieutenant, countersigned by his secretary. In the particular case of the Concordatum Fund, the warrant was to be drawn by the Clerk of the Council, passed openly at the Council Board, and signed by the Lord Lieutenant, and three or more of the following officers: the Chancellor, Treasurer, Vice-Treasurer, Chancellor of the Exchequer, Master of the Rolls, a Secretary of State. In later times, money granted by Parliament for a special purpose was issued from the Treasury without any warrant or authority from the Government.

Officers of the
Treasury and
Exchequer.

The offices of the Treasury and Exchequer in Ireland appear to have been modelled upon those in England as early as the 12th year of King John. There is evidence of an ordinance of this Sovereign being recorded at the Exchequer at Dublin upon his coming to Ireland, and directing that all the laws and customs of England should be established in Ireland. It appears from many instances mentioned by Madox that the King's Treasurer in Ireland accounted at the Exchequer in England for his receipts out of the King's Treasure at the Exchequer in Dublin, by exhibiting the counter-rolls of the Irish Exchequer. Thus Edward I., in the 21st year of the reign, commanded that for the future the accounts of Ireland should be rendered yearly at the Exchequer of England, before the Treasurer and Barons there; and Madox quotes the roll in which the account of the Treasurer of Ireland for the following year was recorded. A complete list of the Lord Treasurers of Ireland, from the year 1217, is given in Beatson's Political Index. In Ireland, as in England, the Treasurer and Vice-Treasurer were officers of the King's Exchequer, and no separation of the officers of Treasury and Exchequer appears at any time to have been made, as in England.

Lord High
Treasurer.

In earlier times, the Lord High Treasurer was the third great officer of the Crown in Ireland. In all ancient writs and records he was called Treasurer of the Exchequer.

Under 10 Henry 7, c. 1, it is enacted that the Treasurer of Ireland should have as ample power in all things belonging to his office, as the Treasurer of England hath in his office; to make all customers, comptrollers, farmers, and other officers, accountants for the greater increase of the King's revenue in Ireland. And that he should make a yearly declaration of the account of the revenues before the Barons of the Exchequer in Ireland, and such of the Council as should be appointed by the King's Lieutenant or Deputy. That this declaration should be certified in the King's Exchequer in England, and be finished and determined before the Barons of the Exchequer there.

This Act also ordained that upon vacancy of the office of Lord Lieutenant, the Lord Treasurer was to be the Justice and Governor of Ireland until a new Lord Lieutenant was approved by the Sovereign. But this provision was repealed by an Act of 13 Henry VII., and by a further Act, 33 Henry 8, Sess. 2, c. 2, upon the office of Lord Lieutenant becoming vacant, an Acting Justice and Governor was to be elected by the Council.

But notwithstanding the powers conferred upon the Lord High Treasurer by this Act, his functions soon became merely honorary, and he enjoyed very few of the privileges belonging to his office, except the receipt of a salary of 365*l.* a year attached to it. The receiving and issuing of all the revenues devolved upon the Vice-Treasurer; and the several offices enumerated in the Act of Henry VII. were granted by the chief governors for the time being, on their own warrants.

Vice-Treasurer.

In later times the Vice-Treasurer was also Receiver General, Paymaster General, and Treasurer at War. He had the charge of all the King's Treasure, the receiving and issuing of it, and to account for it; he, or his Deputy, had to sign all receipts for money paid into the Treasury and received by the Teller or Cashier, as well as all orders.

The office of Vice-Treasurer, who was appointed by the Crown, also became a sinecure, but of great emolument, 6*d.* in the pound upon all hereditary revenue received into the Treasury being paid to the Vice-Treasurer, in addition to his ancient fee of 65*l.* 13*s.* 4*d.* a year.

a year. Formerly there were two Vice-Treasurers, though sometimes but one; in later times there were three Vice-Treasurers.

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The Irish Treasury became in fact a branch of the Treasury of England, and subordinate to it. The Treasury business was conducted by the Deputy Vice-Treasurer, and Teller. They were accountable to Parliament for all monies received and paid by them. The payments were made from time to time in accordance with the Civil and Military Lists, or by King's Letters, Concordatum Warrants, &c., and accounts, with the necessary vouchers, were rendered quarterly to the Auditor-General.

Deputy Vice
Treasurer

The Deputy Vice-Treasurer was paid a salary of 500 *l.* a year by the Vice-Treasurers, and 50 *l.* on passing each quarterly account, besides other emoluments and allowances for his clerks. The Teller had a salary of 250 *l.* a year, but no allowance for his clerks; he was also allowed any profit accruing from the balance remaining in his hands, when under 30,000 *l.*; if it amounted to that sum, it was to be applied to payment of principal of the Debenture Debt.

Teller.

In 1793, under the Irish Act 33 Geo. 3, c. 41, the King was empowered to grant the office of Lord High Treasurer of Ireland to be executed by Commissioners, who, as well as their secretary, were eligible to sit in Parliament. Upon the appointment of Commissioners, accordingly, in December 1793, the office of the Treasurer was suppressed.

Two years later, by the Irish Act 35 Geo. 3, c. 28, the Act of 10 Henry 7 was repealed, and a new arrangement of the financial offices of Ireland was made. The receipt, custody, and issue of the public money was entrusted to the Teller and Auditor-General of the Exchequer and Clerk of the Pells, under the direction of the Lord High Treasurer or Commissioners of the Treasury, as in England.

At the period of the Union of Great Britain and Ireland in 1801, the position of the financial officers of the Treasury and Exchequer in Ireland remained unchanged. But upon the consolidation of the Public Revenues of the two countries on 5th January 1817, by the Act 56 Geo. 3, c. 98, a material alteration was made. Under the provisions of this Act, the offices of Lord High Treasurer of Great Britain and Lord High Treasurer of Ireland were united into one office, and the person holding the same was called Lord High Treasurer of the United Kingdom of Great Britain and Ireland. The office might also be executed by Commissioners of the Treasury, who were to have all such powers and authorities in and through the whole of the United Kingdom, with respect to the collection, issuing, and application of the whole revenues, as were previously vested in the Treasury of Great Britain or Ireland respectively. All officers and other persons concerned or employed in the collection and management of the revenues, in every part of the United Kingdom, were made in all respects subject to the order and control of the Commissioners of the Treasury.

Irish Treasury
consolidated with
British Treasury, in
1817.

In consequence of the increase of business to result from these provisions, two additional Commissioners of the Treasury were to be appointed for the Irish business.

For the purpose of issuing all sums required for the public service, under the order of the Treasury, out of that portion of the public revenue of the United Kingdom, which was paid into the Exchequer in Ireland, a Vice-Treasurer for Ireland was appointed, who was authorised to appoint a Deputy with full powers to act for him during his absence or incapacity. The monies were to be issued out of the Irish Exchequer on the warrant of the Lord Lieutenant, countersigned by the Lord Lieutenant; the warrant was to be directed to the Auditor General of the Irish Exchequer for the issue of his order for payment on the Teller of the said Exchequer.

The authorities for such warrant were, first, a Royal Sign Manual or Act of Parliament in that behalf; for Consolidated Fund Services, a Treasury Warrant certified by the Auditor of the Exchequer in Great Britain; and for Supply Services, a similar certificate from the Exchequer of Great Britain of the entry of the Sign Manual Warrant directing the issue, in order that no annual grant of Parliament should be exceeded.

In 1817, an Act, 57 Geo. 3, c. 84, was passed to regulate the offices of the Exchequer in England and Ireland respectively, with a view to the more economical execution of the duties. After the termination of the existing interests, the duties of the offices of Auditor and Teller, and Clerk of the Pells in Ireland, were to be performed in person under Treasury regulations.

And regulation of
Irish Exchequer.

A new arrangement was made in 1836, under the Act 6 & 7 Will. 4, c. 83, for regulating the offices of Vice-Treasurer and Teller of the Exchequer in Ireland, in order more completely to place the whole of the public revenues of the United Kingdom under the control of the Treasury. The Commissioners of the Treasury were empowered to reduce or consolidate the offices of Vice-Treasurer and Teller in Ireland and to make regulations for the discharge of the duties, such regulations to be laid before Parliament.

Transfer of Irish
business to
Exchequer at
Westminster, in
1836-7.

These provisions were carried into effect by the Treasury Minute of 9th May 1837, which prescribes the regulations and orders for the government of the Exchequer in Dublin. A copy of this Minute may be found appended to the Report of the Committee on Public Monies in 1856, p. 485. Under this Minute, the control and management of the receipt, custody, and issue of the public monies in Ireland were placed under the Comptroller General of the Exchequer in Great Britain, in the same manner as the public monies in that kingdom. In 1866, they were in like manner transferred to the Comptroller and Auditor General, under the provisions of the Exchequer and Audit Act, 1866.

Commons' Papers,
No. 375 of 1856.

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REVENUE BOARDS.

Commissioners of
Customs and
Excise.

Under the Excise Act, 14 & 15 Charles 2, two Boards were to be constituted, one for the management of the Customs, the other for managing the Excise. But for a long period, both Customs and Excise were placed under the direction of the same Board. The Board consisted of seven Commissioners, all of whom were appointed Commissioners of Customs, but five only were appointed Commissioners of Excise, the number being limited by the Statute. This practice not being strictly conformable to law, it was found necessary to make the proceedings of the Commissioners valid by several subsequent Acts of Parliament, until, in 1760, power was given to the King, by s. 18 of the Act 1 Geo. 3, c. 7, to appoint the Commissioners of Customs and of Excise by one or more Commissions.

In 1772, this practice was altered, and the management of the Customs and of the Excise placed under separate and distinct Boards.

All the branches of the public revenue in Ireland were managed by the Commissioners of Customs and Excise, who also had under their care the loan duties, and appropriated duties, although the Crown had no direct interest in these last. All officers of Customs, Excise, Hearth Money, &c., were appointed by the respective Boards, but no officer could act until approved by the Lord Lieutenant, whose chief secretary signed the approval, at the foot of each instrument of appointment.

The separate Boards of Customs and Excise in Ireland were abolished in 1823 by 4 Geo. 4, c. 23, and one Board of Customs, as well as one Board of Excise, was established for the United Kingdom.

Commissioners of
Stamps.

Commissioners of Stamps were first appointed in Ireland in 1773, under 13 & 14 Geo. 3, c. 11, when stamp duties were first imposed in that country. The Board of Stamps in Ireland was consolidated with that of Great Britain in 1827, under the provisions of 7 & 8 Geo. 4, c. 55.

AUDIT OF ACCOUNTS.

Ancient Board of
Accounts in Ireland.

Under the Irish Act of 10 Henry 7, c. 1, the Chancellor of Ireland, Chancellor of the Exchequer, and Barons of the Exchequer, were constituted Commissioners of Treasury Accounts. The Vice-Treasurer's Accounts were brought before the Board quarterly. For passing this account, the Vice-Treasurer delivered to the Auditor General a transcript of his receipts and payments, a similar account being delivered by the Clerk of the Pells, who acted as a check upon the Vice-Treasurer. The Auditor General having compared these, made out two copies, which, with the vouchers, he laid before the Commissioners of Accounts, who, having examined and compared them, if satisfied, signed them. When the accounts were thus passed, and signed by the Commissioners, a copy remained with the Auditor General, and the other went to the Vice-Treasurer as his discharge.

Commissioners of
Imprest Accounts.

This mode of account continued in force till after the Union. But during the reign of George III., it was found that several public officers in Ireland had never passed any accounts for a series of years, and a new regulation consequently was established in 1783, a Board of Imprest Accounts, consisting of five Commissioners, being constituted, under 23 & 24 Geo. 3, c. 26. The power of these Commissioners extended to all accounts of certain receipts and payments of the public money, and their powers were further extended by the Act 25 Geo. 3, c. 63.

Upon the repeal of the Act of 10 Henry 7, in 1795, by the Irish Act 35 Geo. 3, c. 28, the ancient Board of Accounts was abolished, and the officers of the Exchequer accounted quarterly, half yearly, and yearly, to the Commissioners of the Treasury in Ireland, and the accounts were examined by their Accountant General. Declarations of these accounts, signed by their Commissioners, and countersigned by the Auditor General, were laid half-yearly before the Lord Lieutenant, to be by him transmitted to the sovereign.

Under the provisions of the same Act, the Commissioner of Imprest Accounts transmitted to the Treasury a copy of every account examined by them, with their report thereon; and they were required to examine and report upon every account which should from time to time be referred to them by the Treasury.

In like manner the Revenue Boards were required to account periodically to the Treasury.

Irish Board of
Audit.

In 1812, the Board of Imprest Accounts in Ireland was abolished, and the several Acts for establishing it repealed, by the Act 52 Geo. 3, c. 52, and five Commissioners for auditing the public accounts in Ireland were appointed, their powers and duties being similar to those of the Board of Audit in Great Britain. This Act was amended by 56 Geo. 3, c. 98, and 1 & 2 Will. 4, c. 28.

Transfer of powers
and duties to Audit
Board, Great
Britain.

By 2 & 3 Will. 4, c. 99, passed in 1832, the functions of the Irish Board of Audit were abolished, and their powers and duties transferred to the Commissioners for auditing the Public Accounts of Great Britain.

PUBLIC REVENUES OF IRELAND.

THE ANCIENT REVENUE of the Petty Princes of Ireland consisted of exactions of various kinds, levied upon their subjects under the barbarous names of Bonaught, Coshery, and Cuddy, Cuttings and Dowgello, Kernetty, and Cess, Reflection, and Sorchin, Tallages and Spendings. Ancient Revenue of the Petty Princes of Ireland.

BONAUGHT was free quarters of the chief's soldiers, or gallowglasses, on the subject, or a commutation for it in money. From "Account of Ireland in 1773."

COSHERY was free quarters for the chief upon the subject for a limited time.

CUDDY was a supper and lodging for one night, which the chief could command, not only for his own vassals, but had a right by custom to ask it from his equals; the commutation was a certain quantity of honey.

CUTTINGS were contributions to pay the chief's debts.

DOWGELLO was a tax for the maintenance of the chief's dogs and huntsmen.

KERNETTY was a land tax of 3s. 4d. per plowland, to maintain the chief's mansion-house.

CESS was horse meat and man's meat at a stipulated price.

REFLECTION was a privilege the chief had of claiming a meal of cheese, curds, &c.

SORCHIN was meat and drink for a soldier or gallowglass, one day in a fortnight.

TALLAGE and SPENDINGS were arbitrary impositions levied on extraordinary occasions at the will of the chief.

The Revenues of the Monarch consisted,—

- 1st. Of certain tributes or aids paid to him in kind by the Petty Princes, such as hay, corn, and cattle, exclusive of what he received from his own particular province;
- 2ndly. Of the produce of the demesne lands;
- 3rdly. Of such taxes as were imposed on particular occasions, by the Great National Council, or Assembly of the States.

And of the Monarch.

The Church lands, called Termon lands, enjoyed an exemption from all taxes whatsoever.

When Henry II. became possessed of the Sovereignty of Ireland, he considered himself entitled to all such duties, customs, and taxes in Ireland as he held in England, under the laws and constitution. Irish Revenues of Henry II.

These consisted of,—

1. Ancient demesne lands;
2. Vacant bishopricks, abbeys, and priories;
3. Yearly terms of counties, towns, and boroughs;
4. Prisaige and customs duties on merchandize imported and exported, and duties on vessels trading from place to place;
5. Wardship, marriage, relief, and other profits arising from the feudal tenure;
6. Prizes, purveyance, and prescription;
7. Fines, amerciaments and oblata, with what was since called the Casual Revenue.

The Jews were anciently called the King's cattle, and were considered as part of the King's ancient revenue at common law. They were taxable at the will of the Crown, and were sometimes farmed out for large sums.

There were, besides, many other taxes, such as aids, scutages, hydage, and carucage, which were sometimes imposed and levied by the sole prerogative of the Prince, in cases of extraordinary necessity or exigence.

Such was the ancient revenue in England belonging to the Crown at the time of the conquest of Ireland, and some part of it remained to a late period, forming part of the Irish Hereditary Revenue.

The Revenue of Ireland was subsequently composed of three branches,—

1. The Hereditary Revenue.
2. The Additional Duties.
3. The Appropriated Duties.

1. The Hereditary Revenue, so called because vested in the King, his heirs and successors, was divided into two classes, the ancient and the modern revenue. Hereditary Revenues of the Crown.

The Ancient Revenue consisted of such revenues as the King was entitled to at common law, viz.:

- The Crown Rents.
- The Composition Rents.
- The Lighthouse Duties.
- The Casual Revenue.

The wool licenses were also a very ancient part of the Hereditary Revenue, being a charge of 4 *d.* per stone on all wool for license to be exported. But by a regulation made soon after the Restoration, the Crown gave up this source of revenue to the Chief Governor of Ireland in part of his support. It was then thought to be worth 4,000 *l.* a year, but it was subsequently found to be much less, when the deficiency was made up to the Chief Governor out of the Treasury by the King's letter.

The Modern Revenue consisted of such revenues as were granted by several Acts of Parliament, viz.:

The Old Poundage.
Customs, or Tonnage and New Poundage.
Quit Rents.
Excise.
Hearth Money.
Ale Licenses.
Wine and Strong Water Licenses.
Alnage Duties.

THE ANCIENT HEREDITARY REVENUE OF THE CROWN.

Ancient Revenue.
Crown Rents.

The Crown Rents were certain Rents reserved to the Crown, in grants made by the King of his demesne and other lands, of rectories, fairs, markets, ferries, fisheries, towns and boroughs.

Henry II., in his distribution of lands in Ireland among the first adventurers, reserved no part for the support and defence of the State, or for the honour and dignity of the Crown, but granted them at large without any stipulation of rent or service; however, by construction of law, they must have been held by Knight's service *in capite*. If the grantees had obtained entire possession of those lands, and transmitted them to their posterity, Crown rent would probably never have existed. But the truth is, that the ancient Irish proprietors, at that time and for a long time after, actually held a great part of what the Crown had taken upon itself to grant away, and the misconduct of the grantees and their successors soon furnished the Crown with a pretext for recalling the former grants and of making new ones on better conditions. Some grants were made by Edward I. and II., by Richard II. and other monarchs, with certain reservation of rents; but even these were so improvident that Sir Edward Poynings' Parliament, in Henry VII's reign, found it necessary to resume them.

As the operation of the English laws was then confined to the Pale, the collection of revenue must have been narrowly circumscribed, and the amount of the Crown rent inconsiderable. But when Queen Elizabeth had, in a great measure, subdued the whole kingdom, this branch of revenue was soon greatly augmented, for the Queen granted immense tracts of the forfeited lands to a variety of undertakers, reserving a certain rent payable to the Crown for ever.

This policy was followed by her successor, and it appears that for the Ulster grants, King James I. received a rent of 5 *l.* 6 *s.* 8 *d.* for every 1,000 acres planted with British tenants, of 8 *l.* if planted with Irish, and of 10 *l.* 18 *s.* 4 *d.* if the grantee was an Irish native.

The forfeitures in Leinster, Leitrim and Longford, Westmeath, and the King's and Queen's Counties, not disposed of by Elizabeth, were distributed by King James among the natives and the British undertakers in smaller proportions, but all under certain reserved rents payable to the Crown for ever.

In like manner were granted rectories, markets, fairs, towns, and boroughs, subject to reserved rents.

All these constituted what was properly called the Crown Rents, amounting to between 14,000 *l.* and 15,000 *l.* a year.

Composition Rents.

Composition rents were certain rents reserved and made payable to the Crown, in consequence of composition, formerly entered into by the subject with the Crown, either in lieu of purveyance and pre-emption, and cess, impress and quarteridge of soldiers, or on obtaining new grants of lands, where the titles of such lands had proved defective.

Purveyance and pre-emption were ancient rights enjoyed by the Crown of buying up by its purveyors, provisions and other necessities, at an appraised valuation, without the consent of the owners, and also of forcibly impressing carriages and horses for the King's service at a settled price.

Cess, Impress and Quarteridge, were charges levied in the county for victualling and lodging the soldiery.

All these branches of the prerogative were found extremely burthensome to the subject, and not very beneficial to the Crown. A composition was established in lieu of them in Queen Elizabeth's reign, and the rents reserved in that composition, make part of the present composition rents.

In the same reign, the deputy, Sir John Perrot, entered into a composition with the inhabitants of Connaught for their possessions in that province, the whole of which was claimed by the Crown in right of heirship to the Earl of Ulster. They surrendered their estates to the Queen, and accepted new grants of them, subject to a reserved rent of 10 *s.* per quarter land, amounting in the whole to 3,195 *l.* per annum, besides casual duties, amounting to 638 *l.*

Sir William Fitzwilliam, who succeeded Sir J. Perrot, made a composition for the province of Munster, but the value does not appear.

Thus-

Thus stood the composition rents at the accession of King James I., during whose reign and that of his son Charles I. the more important compositions were settled. In consequence of the confusion of titles, derived from the first adventurers, and the resumption in Henry VII's reign of all grants made from the reign of Edward I. up to that time, as well as of the frequent forfeitures, almost all the lands in Ireland had become the property of the Crown. Little advance could be made in agriculture or improvement during the time of war and tumult, and the worth of land was little known or attended to. But when Elizabeth had finally crushed rebellion, and peace yielded security, industry began to exercise itself, the value of property was soon learned, and a permanency in it was eagerly desired.

Numberless applications were made to the Crown for grants of lands in Ireland, and large sums were offered for obtaining them.

The eagerness of the applicants caused enquiries to be set on foot, and commissions were issued for the discovery of defective titles.

This proceeding spread a general alarm, and all those whose property stood on doubtful or impeachable grounds were seized with the terrors of immediate confiscation. They therefore endeavoured to compound for their estates in the best manner they could, and rather chose to accept new grants than risk their titles under the old.

Thus many compositions with additional rents were made in the reign of King James I.; but in the succeeding reign, all the titles in Clare and Connaught being found defective, the Earl of Strafford thought himself warranted in enforcing a second composition, with superadded rents. By this means the King's Revenue was considerably augmented, the people were finally quieted in their possessions, and general confidence and security were restored.

The value of the Composition rents was very small in 1773, being stated at not more than 1,000 *l.* per annum. The reason was that several of the lands subject to Composition rent were forfeited in 1641, and became chargeable with quit rent, under the Act of Settlement after the Restoration. By an English Act of Parliament, passed in the 11th & 12th of King William III., the Crown rents, Composition rents, and Quit rents were declared to be inalienable, and therefore to stand on the same footing. The gross amount of all three was stated, in the Public Accounts for 1772-3, at 64,076 *l.* 6 *s.* 6 *d.*

The Composition rents could not vary. The Crown rents varied a little, as being increased, though inconsiderably, by the reservation of rents to the Crown on grants of fairs, markets, &c. The Quit rents varied for the following reasons; they were sometimes increased by the Auditor General putting in charge lands that never were in charge before, or by the recovery of an old arrear; they were sometimes diminished by the Court of Exchequer striking off the quit rents from lands that were double charged, that is to say, charged under another name, or in another patent; for in the hurry, confusion and multiplicity of business after the Restoration, when the patents were passed, many irregularities and mistakes were committed. They were also diminished by the lands being waste, by reason of distress, and also by being undiscoverable, or not to be found. These rents were very ill paid, and indeed would never have been paid at all if the collectors had not been charged with the whole amount of the rent roll, whether they levied it or not, except in special cases, or unavoidable accidents.

The Lighthouse duties arose from a tax of 4 *d.* per ton on all foreign ships trading to or from Ireland, towards the support of the King's Lighthouses. As these duties were payable in England to the Crown at Common Law, they soon became payable in Ireland. The amount was inconsiderable, amounting in 1772-3, to 495 *l.* 8 *s.* 2 *d.* Lighthouse Dues.

The Casual Revenue was so called because it arose from casualties, and chiefly from fines and amerciaments, which in their nature were accidental and uncertain. Casualties.

This branch consisted of custodium rents and seizures, fines imposed on offenders and defaulters, forfeitures of recognizances, King's silver and other profits arising from the King's Court of Justice. They were also certain fines, seizures and forfeitures granted by particular Acts of Parliament, which amounted to a much larger sum than the more ancient part of the casual revenue. The total of both together amounted *communibus annis* to 5,000 *l.* a year.

THE MORE MODERN PART OF THE HEREDITARY REVENUE.

OLD POUNDAGE.—To know the principles upon which this branch is founded, we must look back to the times of the first Norman Kings, part of whose revenues consisted of prisage and customs. Modern Revenue.
Old Poundage.

Prisage was a right the King had by ancient prescription of taking to his own use, and at his own valuation, as much of all merchandize belonging to merchant strangers, out of every ship importing the same, as he had occasion for, under the name of prisage. Prisage and
Butlerage.

Customs were both fixed and uncertain duties paid on importation and exportation, according to the value of the commodities.

Native merchants paid customs only, except in the article of wine, on which they paid prisage. Merchant strangers paid butlerage but not prisage, and natives paid prisage but not butlerage. Prisage was either single or double in Ireland; single prisage was one ton, when the quantity imported amounted to or exceeded nine tons, but was under 18 tons, and double prisage was two tons when the quantity amounted to or exceeded 18 tons. At a subsequent period, the importers by agreement paid a certain fixed duty in

Appendix, No. 13. lieu of prisage in kind. Merchant strangers were prised until Edward I. remitted them all prisage whatsoever, in consideration of their paying him and his heirs the sum of 2 s. per ton on all wine imported, called butlerage because paid to the King's butler, and 3 d. per pound on all merchandizes imported and exported, except on wool, skin, and leather, for which they were before subject to alien duties.

The prisage of wine in Ireland was originally granted by Henry II., in the year 1177, to Theobald, son of Herveius Walter, to whom the King gave the hereditary butlership of Ireland. After the Restoration, King Charles II., by Letters Patent, dated 22nd April 1662, granted to James Duke of Ormond, and his heirs male, certain royalties, &c. in the county of Tipperary. These Letters Patent were recited at length, and confirmed by the Irish Act 14 & 15 Charles 2, c. 20, in the same year. Under this grant 3,500 l. a year Irish currency were paid to him for several years out of the Civil List, for prisage and butlerage of wine, under the authority of King's Letters.

In the Civil List establishment of King George I., dated 23rd August 1715, to take effect from 25th March 1715, 3,500 l. was directed to be paid to the Duke of Ormond for prisage. But the Irish Act 2 Geo. 1, c. 8, after reciting the British Act 1 Geo. 1, c. e. 17, by which the Duke of Ormond was attainted of high treason for not surrendering himself to justice at or before 10th September 1715, annuls for ever the said Letters Patent, and declares all the possessions of the Duke of Ormond, on 10th September 1715, to be forfeited to the King.

Under the British Act, 7 Geo. 1, c. 22, passed in June 1721, the forfeited estates of the late James Duke of Ormond were for 50,000 l. purchased by his brother the Earl of Arran. In 1733, the Prisage duties were leased by him to the Crown, for three years, from Michaelmas 1732, at the yearly rate of 4,000 l. This agreement continued to be renewed from time to time, till King George II., by his letter dated 9th April 1741, appointed a yearly sum to be paid during his pleasure to the Earl of Arran for these duties.

In 1806, the Act 46 Geo. 3, c. 94, after reciting that it would tend to uniformity in the collection and application of the Revenue of Customs in Ireland, if the duties of Prisage and Butlerage were revested in the Crown for the public service, with the consent of the Earl of Ormonde and Ossory, who was or claimed to be entitled to them, authorised the Treasury to treat with the Earl of Ormonde for the purchase of his rights in the Prisage and Butlerage of wines in Ireland. Under 50 Geo. 3, c. 101, the contract made for the purchase, at the price of 216,000 l., Irish, or 199,384 l. 12 s. 4 d., British currency, was confirmed, and this amount was granted by the Appropriation Act, 50 Geo. 3, c. 115, in 1810, and was paid out of supplies in the financial year 1811-12, when these duties became absolutely vested in the Crown.

Customs.

Customs or duties upon imports and exports were very early paid to the Crown in England, and when Ireland became subject to England, Customs were payable of course in Ireland, and so continued till the subsidy of poundage was established on the following occasion.

The Fraternity of St. George was erected by Act of Parliament in the reign of Edward IV., for the defence of the English Pale. Two hundred horse and foot were to be raised and kept up for that service, and a subsidy of poundage on all merchandize imported and exported (except hides and the goods of France, of Dublin, and Drogheda), was established for the payment and maintenance of this force. But on a misapplication of the revenue to private uses, it was enacted in the 10th of Henry 7, that the King should have the poundage for five years. At the expiration of that term, a new statute was made, by which 12 d. in the pound, *ad valorem*, was granted to the King and his heirs on all wares and merchandize, imported and exported (wine and oil only excepted), and thus an inheritance in the revenue became vested in the Crown.

The old poundage is the first subsidy that appears according to the statute book to have been given in Ireland, except a small one of 13 s. 4 d., imposed by the 5th of Edward 4, on all foreign vessels coming to fish on the Irish coast.

The ancient customs paid in Ireland previous to the subsidy of poundage, arose chiefly from hides, wool, and woollfells, at that time of no great value in the country, and they did not produce above 1,000 l. per annum. The whole revenue indeed, both certain and casual, did not then exceed 10,000 l. per annum, though the charge of the kingdom amounted to 11,200 l.

The old poundage being blended in the public accounts with the tonnage and additional poundage on exportation, granted by the 14 & 15 Charles 2, a particular and separate account of its produce cannot be given, but will be found included in the article of Customs.

Tonnage and New Poundage.

TONNAGE AND NEW POUNDAGE.—It has been stated that the statute of the 15th of Henry 7 granted to the King and his heirs, 5 l. per cent., or 12 d. in the pound upon all wares and merchandize imported and exported (wine and oil excepted). As, however, this statute had omitted to ascertain the rate, according to which the duty was to be paid, the Lord Deputy and Council, or those entrusted with the management of the revenue, took upon themselves to fix a valuation by their own authority. This valuation was revived under Lord Falkland's government, and considerably raised by Lord Strafford; but being made without the sanction of Parliament, a new book of rates was thought necessary. A new one was therefore framed in the 14 & 15 of Charles 2, according to which all goods imported and exported were to pay the old subsidy of poundage from 1st December 1661.

It was further enacted by the same statute, "that for the better guarding and defending the seas and defraying the necessary expenses thereof, and for the augmentation and increase of His Majesty's revenue," the King and his heirs and successors should have one subsidy more of poundage at the rate of 5 *l.* per cent., on the native commodities and manufactures of Ireland exported by aliens and strangers, according to the value ascertained in the book of rates, and also a subsidy of tonnage on wines and oils imported. This is called the Act of Customs, or Tonnage and Poundage, to which were added certain rules and directions, which had the same force as the rest of the statute.

Thus, all plantation goods, if first landed in England, were to pay only 6 *d.* in the pound, or half custom.

All wines and tobaccos imported into Ireland through the medium of England were to pay no more in subsidy than the amount of the duty drawn back in England on exportation from thence. Aliens or strangers were to pay on all imported or exported commodities or merchandize mentioned in this Act, double the custom of subsidy which by virtue of this Act was payable by natural born subjects.

Since the passing of these Acts, many regulations were made both with regard to the duties and the rates. Thus rum, a plantation commodity, was subjected by a later Act to the whole subsidy, whether it came to Ireland directly from the West Indies, or by way of England.

By the 2nd of Queen Anne, the subsisting duties on iron, bark, and staves, were taken off and others imposed. By the 8th Anne, the duties on salt were remodelled, and from time to time several other alterations were made, as the nature of commerce varied and required.

QUIT RENTS.—When the rebellion of 1641 was quelled, the estates of the rebels, and indeed of many innocent persons, were seized on by the ruling powers, and were granted under the usurpation to the officers and soldiers who had been employed in the Irish War, as a compensation for their services and arrears of pay.

Quit Rents.

At the Restoration, the King, who might have resumed all the forfeitures, as belonging to the Crown at common law, gave up his right in them to the persons possessing or claiming them, and accepted the quit rents and excise and additional customs as an equivalent.

The quit rents are the rents reserved and made payable to the Crown for ever, out of the above-mentioned forfeitures of 1641, by the Acts of Settlement and Explanation. By these Acts which were passed in the 14 & 15, and 17 & 18 Charles 2, every adventurer and soldier, every innocent Papist or person restored to his estate, was to pay to the Crown for ever the following rents:—

For every English acre in Leinster, 3 *d.*; in Munster, 2½ *d.*; in Connaught, 1½ *d.*; and in Ulster, 1 *d.*, by the Act of Settlement, but by the subsequent Act of Explanation, 2 *d.* It was also provided that in case former rents were reserved to the Crown (as Crown rents or Composition Rents) greater in value than the rents prescribed by the Act of Settlement, then the former and greater rents were to be reserved.

These Quit Rents amounted in 1773 to about 50,000 *l.* per annum, and together with the Crown and Composition Rents, produced upwards of 65,000 *l.* a year.

The Quit Rents were much more considerable when first settled, but King Charles was persuaded to release or diminish several of them, and there were others so concealed that it was scarcely possible to recover them.

EXCISE was an impost paid on the retail sale or by the first buyer, manufacturer, or consumer of certain commodities. It has always been collected by particular officers appointed by the Crown, under and by virtue of the laws of Excise.

Excise.

The name of Excise is not to be found in any of our law books till the middle of the 17th century.

It was first imposed in England by the authority of the Parliament during the civil wars, as the only method then left for raising money. King Charles I. was under the necessity of recurring to the same resource, and levied the excise after the example of Parliament. Being thus introduced into England, it was adopted in Ireland and collected there in the same manner.

Immediately after the Restoration, before an Act of Parliament could be passed, the Lords and Commons of Ireland made an ordinance or declaration for the continuance of the Customs and Excise, as formerly paid, till 1st September 1661. The Commons then prepared the head of a Bill for establishing the Excise or New Impost, as it was called, intending it as a constant revenue to the King by way of compensation for the Court of Wards and Liveries, which by a clause in the Bill was to be suppressed.

Charles II., who had consented to give up that court in England, did not immediately come into the same measure in Ireland. It was therefore contrived that the clause for abolishing the Court of Wards and Liveries, should not stand part of the Excise Bill, but be made a separate Bill by itself, in order that the objections to the one might not postpone the passing of the other. Both Bills were transmitted to England together. The Excise Bill soon returned, but without its companion. Lest the refusal of the one should occasion the loss of the other, directions were sent to the governor not to give the Royal Assent to the Act of Settlement until the Act of Excise, the Act of Customs, and the Money Bills were ready for the Royal Assent also. Accordingly they all passed in one day, and are to be considered as the purchase paid by Ireland for the Act of Settlement,

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Settlement, by which Act the King gave up his title to the forfeitures, and the landowners were quieted and secured in their property.

This arrangement is alluded to in the recital of the Act of Excise, which is granted "in consideration of the gracious inclinations and intentions of His Majesty, for the good, quiet, and repose of His Realm of Ireland, and the great and certain charge, which for this cause will exhaust and diminish His Majesty's treasure, without some timely provision be made for remedy thereof, and also for the pay of the army," &c.

The Excise imposed by this Act consisted of two parts, viz., the Inland Excise and the Imported Excise. Under the first head, all ale and beer above 6 *s.* per barrel, brewed in Ireland by the common brewer, or in his vessels, was to pay an excise of 2 *s.* 6 *d.* per barrel of 32 gallons, and so proportionably for a greater or lesser quantity; and all ale and beer of and under 6 *s.* price, brewed in the same manner, was to pay an excise of 6 *d.* per barrel. All aqua vitæ or strong waters, made or distilled, either of domestic or foreign materials, and intended for sale, was to pay an excise of 4 *d.* per gallon.

Under the head of Imported Excise, drugs imported paid 2 *s.* in the pound, raw hemp, flax, tow, pitch, tar, rosin, wax, cable, cable yarn and cordage, paid 6 *d.* in the pound; but all sorts of wines, tobacco, silk, salts and other goods, wares, and merchandises of what kind soever, were to pay according to the new book of rates annexed to the Excise Act.

All other sorts of goods, wares, commodities, and merchandises whatsoever, omitted or not specified in the said book of rates, except jewels, bullion, corn, victuals, arms and ammunition, were to pay according to the new book of rates annexed to the Customs Act. And if not rated there, to pay according to the valuation of the sub-commissioners or principal officer at the port where the goods were entered. This duty of import excise was to be paid by the first buyer from the merchant on importation, and not by a merchant importer himself, unless he happened to be a shopkeeper, retailer, or one who imported for his own consumption, in which case only, the duty was to be paid on the importation and landing.

The excise is called in the Act which granted it, "the most equal and indifferent levy that can be made on the subject."

Hearth Money.

HEARTH MONEY.—After the Act of Customs and Excise had passed, it appeared that the revenue fell short of the computation, by no less a sum than 42,000 *l.* The Commons therefore seized this opportunity of renewing their application for the abolition of the Courts of Wards and Liveries, and the other Military Tenures, and proposed the Hearth Money as a full recompense and satisfaction to the Crown in lieu of them. The King accepted the offer and passed the Bill, by which every house in the kingdom, except houses inhabited by persons living on alms, and houses under the yearly value of 8 *s.*, became charged with 2 *s.* annually for every fire, hearth, or stove, within such house, payable to the King, his heirs and successors.

It should be observed that this particular revenue was restrained by the Act from any alienation or incumbrance of gift, grant, or pension. This appears to be a very singular provision when it is considered that the Act itself recites "that the hearth money was granted as a compensation to the King for suppressing the Courts of Wards and other Feudal Tenures," which were his private property.

There is another thing also which is worthy of remark. The landowners were the only people who complained of the Court of Wards; they only, therefore, should have paid the price for being relieved from it. But instead of doing so, they shifted it from themselves and established the revenue of Hearth Money, the burthen and hardship of which fell principally on the poorest and most wretched of the people.

Ale Licenses.

ALE LICENSES.—The many inconveniences arising from the number of ale houses kept by disorderly persons, occasioned the passing of the License Act in the 14 & 15 Charles 2; by which it is provided that no person whatsoever shall sell beer or ale by retail, but such as shall be licensed, and every person so licensed shall pay 20 *s.* per annum, so long as he shall be so licensed; and every licensed person must enter into security by recognizance conditional to observe the assize of bread, beer, and ale, and to sell the same with other provisions to travellers at reasonable rates, and to keep two beds, at least, for the accommodation of strangers, and not to permit drunkenness or unlawful gaming. This regulation, it was thought, would reduce the number of disorderly tippling houses, prevent the clandestine selling of ale, enable the Excise officers to collect the Internal Excise with greater ease and safety and augment the King's revenue.

The Crown is restrained by an express clause in this Act from farming this revenue, or charging it with any gift, grant or pension.

Wine Licenses.

WINE AND STRONG WATER LICENSES.—For the better regulation of the sale of wines and strong waters by retail, and for preventing abuse in the sale thereof, it was enacted by the 17 & 18 Charles 2, that no person shall sell wines or strong waters by retail without license, for which license every retailer of wine in the County or City of Dublin must pay a sum not exceeding 40 *l.* yearly, nor less than 40 *s.* And every retailer of wines in other places, must pay a sum not exceeding 40 *l.* yearly, nor less than 40 *s.* Also any person retailing strong waters in the County or City of Dublin must pay a sum not exceeding 10 *l.* yearly, nor less than 10 *s.*; and every person retailing strong waters in other places must pay a sum not exceeding 5 *l.* yearly, nor less than 10 *s.*

ALNAGE DUTIES were established by the 17 & 18 Charles 2, for regulating and maintaining the trade and mystery of making woollen cloth, and for the better ascertaining the length, breadth, and weight of all cloths to be made in Ireland.

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Alnage Duties.

An Alnage office was created, the principal officer of which was called the King's Alnager, and was appointed from time to time by Letters Patent under the Great Seal for years or for life, as the King thought fit.

The Alnager, by himself or deputy, was to measure, weigh, and search all woollen cloths, both old and new drapery, made in Ireland, before they were offered for sale, or embarked, to see whether they were of the breadth, length, and weight prescribed by the Act.

If the Alnager found the cloth to be merchantable goods, and lawfully made, he was to seal them with a seal or mark, to be allowed by the treasurer, or Chancellor of the Exchequer. And he was to take and receive to His Majesty's use, 4 *d.* for every broad cloth by way of subsidy, and $\frac{1}{2}$ *d.* for his own fee for sealing, and so rateably for all old drapery.

For every piece of, say, serge, stuff, knit stockings, and all new drapery, he was to receive for every 4lbs. weight, for the subsidy of the same, one farthing, and for his own fee one farthing.

For measuring or weighing any broad cloth, and other drapery, containing in length 23, and from 23 to 25 yards, the Alnager's fee was 2 *s.*, and so rateably, according to the number of yards which it might contain.

These duties of Alnage had been introduced in Ireland in the reign of King James I., but were little attended to till after the Restoration, when they were re-established by the above-mentioned Act. Very soon after it was passed, the Crown alienated the whole revenue arising from the Alnage for 61 years, at a rent of 10 *l.* per annum; and by successive alienations it was since continued in private hands, without even the small reserved rent of 10 *l.* being accounted for, either to the Crown or to Parliament.

Two circumstances are worthy of notice relative to the Alnage. One is, that it is the only part of the Hereditary Revenue, where the whole duty came to the Crown without deduction, the officer's fee being always paid by the subject. The other is, that the alienation (undisputed for above 100 years), proved incontestably the authority of the Crown over all parts of the Hereditary Revenue, which were not specially guarded against alienation by positive Act of Parliament.

The amount of the Alnage duties being known only to the parties who carefully kept the secret, cannot be given.

The additional duties were other Customs and Excise Duties granted by the Irish Parliament in 1695 and subsequent years, to supply the deficiencies in the Hereditary Revenues. Together with these revenues they made up one aggregate fund, out of which the amounts of the Civil and Military Establishments, King's Letters, Parliamentary Grants, and all other ordinary public charges were paid.

Additional Duties.

APPROPRIATED DUTIES.

There were certain duties, specially appropriated by Parliament at the time of granting them, and subject to no other application than that for which they were originally granted. Of these duties separate and distinct accounts were ordered to be kept, and separate receipts taken when paid into the Treasury, from whence they were issued without any warrant of Government, according to the directions of the several Acts of Parliament which appropriated them. They consisted of the following branches, viz.:—

Appropriated Duties.

1. The Loan Duties.

2. The smaller Appropriated Duties, for the encouragement of the Linen Manufacture, of Tillage, and Inland Navigation, of Protestant Charter Schools, of the Lagan Navigation, and of the North-west Fishery, &c.

1. The Loan Duties were granted by the Irish Parliament for payment of the interest of the several sums from time to time lent to the public, pursuant either to the resolutions of the House of Commons, or particular Acts of Parliament; the surplus of these duties, after payment of the interest, was appropriated towards the discharge of the principal sums in such manner as is prescribed by the several Acts made from Session to Session for continuing these duties.

Loan Duties.

There was thus no real security given to the public creditors for the sums advanced by them. These duties were never granted for a longer term than two years, so that if any interruption occurred in the regular meetings of the Irish Parliament the duties would fall, and until they were renewed there would be no provision for payment of either interest or principal of the debentures.

The first permanent debt contracted by the Parliament of Ireland was in the year 1715; the Debt of the Nation, as reported by the Committee of Accounts, then amounted to 16,106 *l.* 11 *s.* 1 *d.* The Rebellion was at that time raging in Scotland, and an invasion of Ireland being apprehended, it became therefore necessary to augment the military establishment, and to put the kingdom into a better state of defence. On the 28th January 1715–6, the House of Commons resolved to make good any expense "that should be incurred thereby; and that such sum or sums of money as should be paid into the Treasury for the defence of the kingdom, at the instance of the chief Governor, should be made good, with legal interest, out of such aids as should be granted in the next Session of Parliament."

Appendix, No. 13.

This was the first vote of credit passed by the Commons of Ireland, and it is observable that this credit was given without any limitation, it being left entirely to the discretion of Government to borrow whatever sums seemed necessary for the public service. But the vote of the Commons alone not being considered at that time as a sufficient security, it was afterwards in the same Session made part of the Act for continuing the additional duties to the 21st November 1717; and in order to pay the interest of the sum then intended to be borrowed, additional taxes were created, amongst which was, the tax of 4s. in the pound on the pensions and employments of absentees. The sum of 50,000*l.* being very soon afterwards borrowed and paid into the Treasury, the Debt of the Nation then amounted (including the former arrear) to the sum of 66,106*l.* 11*s.* 1*d.*

In the year 1717 it arose to 94,594*l.* 13*s.* 2*d.*, for the repayment of which, with the interest, the duties granted in the preceding Session (including the Absentee Tax), were further continued by the 4 Geo. 1, c. 2, and the vice-treasurer was directed from time to time to pay the interest of the debt every six months out of such of his Majesty's revenue as should come to his hand; thus the new taxes were added to the aggregate fund without any special appropriation, and the surplus, after paying the interest, became vested in the Crown.

The lesser Appropriated Duties.

The lesser Appropriated Duties, although the Crown had no interest in them, were collected by the revenue officers and paid into the Treasury, from whence they were issued to the orders and on the receipt of the corporation, or individual interested therein, according to the Act of Parliament directing the grant and appropriation of these duties.

Linen Duties.

The Linen Duties were certain small duties on foreign linen, calicoes, coffee, chocolate, and untanned hides exported, together with 10,000*l.* part of the tea duties, and amounting in the whole to about 12,000*l.* per annum. They were appropriated to the encouragement of the linen manufacture, under the direction of the Linen Board, and were first imposed in 1710, under the Act 9 Anne, c. 3.

Tillage Duties.

The Tillage Duties were certain small duties on dice, cards, plate, coaches, &c., appropriated to the purpose of encouraging tillage and inland navigation, under the direction of the Commissioners of the Tillage Act. They were first granted in the beginning of the reign of George II., under the Act of 3 Geo. 2, c. 3, and were afterwards renewed from time to time. That amount was about 10,000*l.* per annum.

Protestant Charter Schools.

A tax on the licenses of hawkers and pedlars, of 20*s.* a year each person, and an additional 20*s.* for each horse used, producing about 2,000*l.* a year, was first appointed in 1779, under the Act 19 Geo. 2, c. 5, in aid of the fund for educating the children of Roman Catholics in the Protestant religion. These duties were continued by subsequent Acts.

Lagan Navigation Duties.

Lagan Navigation Duties were small additional duties of excise of 1*d.* per gallon on beer and ale, and 4*d.* per gallon on spirits, over and above those collected for the public revenue. They were originally imposed in 1753, by the Act 27 Geo. 2, c. 3, upon a particular district, the inhabitants of which were to have the principal benefit from the navigation of the River Lagan; and their produce was to be applied towards making the Lagan navigable, and opening a passage by water between Lough Neagh and the town of Belfast. In the earlier years they produced about 800*l.* per annum.

North-West Fishery.

A duty of 1*s.* per barrel on all foreign herrings imported was imposed in 1771, by the Act 11 & 12 Geo. 3, c. 1, to be applied by the Dublin Society to the encouragement of the North-west Fishery. The amount of the duty was about 1,000*l.* per annum.

Dublin Improvement.

A local fund was raised for the improvement of the City of Dublin, and making wide and convenient passages, &c., under the Irish Act 21 & 22 Geo. 3, c. 17, by imposing, for a period of seven years, a net additional duty of 1*s.* on every ton of coals, not the produce of Ireland, imported or brought into the port of Dublin. This duty was continued by 23 & 24 Geo. 3, c. 31, and subsequent Acts. Its produce in the earlier years was about 7,000*l.* per annum.

By another Act, 39 Geo. 3, c. 53, certain duties were imposed for similar purposes, on licenses to owners of houses in Dublin, for playing at cards or dice. This duty remained in force until 1826, when it was repealed by 6 Geo. 4, c. 128.

Royal Exchange, Dublin.

In 1799, by the Irish Act 39 Geo. 3, c. 8, which was continued by subsequent Acts, a duty of 2*s.* 6*d.* was granted upon each entry inwards and outwards, made at the Custom House of Dublin, except upon coals. The produce of 2*s.* of this duty was appropriated towards discharging the debt incurred for Dublin Improvements, and the remaining 6*d.* was to be applied by trustees in maintaining the Royal Exchange, Dublin.

Light Houses.

In 1810, under the Act 50 Geo. 3, c. 95, for erecting and maintaining Light Houses round the coasts of Ireland, an additional duty of 6*d.* was imposed upon every entry inwards or outwards made in any part of Ireland, to be collected by the Customs officers, and paid over to the Corporation of the Port of Dublin, for the purposes of the Act.

In the following year, by 51 Geo. 3, c. 66, a further duty of 1*s.* 6*d.* was to be paid for entries of ships, where the value of the cargo exceeded 5*l.*, and certain rates were made payable on ships passing lights. The amounts were also to be collected by the Customs officers and paid into the Irish Exchequer, to be applied for the purposes of the Act of 1810.

By a further Act in the following year, 52 Geo. 3, c. 115, the before mentioned provisions in the two Acts were repealed, and re-enacted, the duty of 2*s.* being substituted for 1*s.* 6*d.* on the entries of ships.

The duties thus payable through the Exchequer to the Corporation of the Port of Dublin were directed, in 1838, to be paid directly to them by sec. 4 of 1 & 2 Vic. c. 36.

In 1816, under the Act 56 Geo. 3, c. 62, certain duties of tonnage on ships, and on entries, &c., at the Port of Dublin, were imposed from 5th July 1816, the produce of these duties being made applicable to the making and completing of Dunleary Harbour, or to the payment of interest and sinking fund of monies advanced for this purpose out of the Consolidated Fund of Ireland. Dunleary or
Kingstown Harbour.

The Act of 1816 was amended in 1820, by 1 Geo. 4, c. 69, and an annual sum of 4,000*l.*, was directed to be paid out of any surplus monies applicable to the completion of Light Houses in Ireland, under 52 Geo. 3, c. 115, to be appropriated towards the purposes of 56 Geo. 3, c. 62. Upon payment of all the principal sums advanced and interest due, this annual sum was to revert to the Corporation of the Port of Dublin, and the duties imposed by the Act of 1816 to cease; thenceforward the maintenance of Dunleary Harbour was to be provided for by the Corporation of the Port of Dublin, out of the Light House Duties so transferred to them.

Under the provisions of 6 & 7 Will. 4, c. 117, the old and new Harbours of Dunleary were thrown into one, under the name of "Kingstown Harbour," for the maintenance, &c. of which the sums receivable under 1 Geo. 4, c. 69, were made applicable, and any surplus was to be paid over to the credit of the Consolidated Fund in Ireland.

The amounts of all these specially appropriated duties in Ireland, received and issued in each financial year up to the period of the Union, are shown in the Annual Accounts contained in Part 1 of this Return. From 1801, they are shown in a separate Appendix, No. 5 of Part 2, and it may be there seen at what periods they respectively ceased to be paid into the Exchequer.

Appendix, No. 13.

EXPENDITURE, CIVIL AND MILITARY, OF IRELAND.

Expenditure, Civil and Military, of Ireland.

SOME information of the Civil and Military Expenditure of Ireland, up to the period of the Restoration, has already been given under the head of the Financial Government of Ireland, and Control over Receipt and Expenditure.

It may now be desirable here to give an abstract of the Civil and Military Establishments of Ireland in each of the later reigns, including that of King George III., in pursuance of the several Royal Warrants, and under the authority of the Crown.

Number of men on Military Establishments.

The Military Establishment in Ireland of Queen Elizabeth, under Her Sign Manual Warrant, of 24th March 1598, comprised—

26 Bands of Horse, with	-	-	1,300 men, exclusive of officers.
160 Companies of Foot, with	-	-	16,000 " "
Total	-	-	17,300 Men.

King Charles II.'s Military Establishment in Ireland, under his Warrant, dated 1st April 1666, consisted of—

29 Troops of Horse, with	-	-	1,435 men, exclusive of officers.
1 Royal Regiment of Guards, with	-	-	1,200 " "
61 Companies of Foot, with	-	-	3,700 " "
Total	-	-	6,335 Men.

King James II.'s Military Establishment in Ireland, under his Warrant of 1st January 1688, comprised—

3 Regiments of Horse, with	-	-	1,135 men, exclusive of officers.
1 Regiment of Dragoons, with	-	-	500 " "
7 Regiments of Foot, with	-	-	5,850 " "
Total	-	-	7,485 Men.

King William's Military Establishment in Ireland, from 25th December 1692, under Queen Mary's Warrant, consisted of—

1 Regiment of Horse, with	-	-	300 men, exclusive of officers
2 Regiments of Dragoons, with	-	-	960 " "
11 Regiments of Foot, with	-	-	7,150 " "
Total	-	-	8,410 Men.

His Military Establishment from 1st August 1701, as follows—

4 Regiments of Horse, with	-	-	864 men, exclusive of officers.
2 Regiments of Dragoons, with	-	-	936 " "
13 Regiments of Foot, with	-	-	5,160 " "
Total	-	-	6,960 Men.

Queen Anne's Military Establishment in Ireland, from 1st July 1702, was settled at—

3 Regiments of Horse, with	-	-	756 men, exclusive of officers.
2 Regiments of Dragoons, with	-	-	534 " "
12 Regiments of Foot, with	-	-	7,200 " "
3 Regiments of Foot, for the } West Indies, with	-	-	1,800 " "
Total	-	-	10,290 Men.

King

King George I.'s Military Establishment in Ireland, from 24th August 1717, comprised— Appendix, No. 13.

4 Regiments of Horse, with	-	600 men, exclusive of officers.
6 Regiments of Dragoons, with	-	975 " "
20 Regiments of Foot, with	-	7,980 " "
Total	-	9,555 Men.

King George II.'s Military Establishment in Ireland, under his Warrant, dated 20th October 1727, comprised—

4 Regiments of Horse, with	-	600 men, exclusive of officers.
6 Regiments of Dragoons, with	-	1,350 " "
16 Regiments of Foot, with	-	9,270 " "
Total	-	11,220 Men.

The charge of the Civil and Military Establishments in Ireland, from the period of the Revolution, may be seen in the following Table; drawn up from the several Royal Warrants, under Sign Manual, to be found amongst the financial records in Ireland. The original records recite not only the charges authorised for the several heads, but also the particular annual sums under each head of Expenditure. Charge of Civil and Military Establishments.

ABSTRACT of the CHARGE of the CIVIL and MILITARY

In Irish

	King James II. From 1 January 1688.	King William and Queen Mary. From 25 December 1692.	King William III. From 1 August 1701.	Queen Anne. From 1 July 1702.
CIVIL LIST:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Court of Exchequer - - - -	3,146 14 2	3,225 14 2	3,775 14 2	There appears to be no record of the Royal Warrant authorising the Civil Establishment of Queen Anne. But it would appear from the accounts of Annual Expenditure, appended to the Journals of the Irish House of Commons, that the charge did not materially differ from that of King William III.
„ King's Bench - - - -	1,407 10 -	1,407 10 -	2,007 10 -	
„ Chancery - - - -	1,297 19 11	2,297 19 11	2,297 19 11	
„ Common Pleas - - - -	1,307 10 -	1,307 10 -	1,907 10 -	
Officers attending the State - - -	2,155 15 2	2,155 15 2	2,155 15 2	
Incidents - - - -	2,055 - -	3,555 - -	2,055 5 -	
Officers of the Customs - - - -	238 6 8	238 6 8	238 6 8	
Perpetuities - - - -	563 15 6	743 15 6	563 15 6	
Concordatum - - - -	4,500 - -	3,500 - -	5,000 - -	
Pensions - - - -	13,603 18 -	2,325 - -	6,025 - -	
French Pensioners, transferred from Military to Civil List by King's Warrant, 1st May 1699 - - - -	- - -	- - -	23,201 16 8	
Commissioners of Appeals - - - -	- - -	300 - -	- - -	
Palatines - - - -	- - -	- - -	- - -	
Prisage - - - -	- - -	- - -	- - -	
TOTAL CIVIL LIST - - - £.	30,276 9 5	21,056 11 5	49,228 13 1	
MILITARY LIST:	£. s. d.			
Officers, General, including Lord Deputy, for all allowances in time of peace - 6,593 6 8	11,780 16 8	14,074 3 4	13,614 13 4	10,664 13 4
Horse - - - -	48,342 - -	14,511 15 10	45,089 13 4	39,806 5 10
Dragoons - - - -	17,011 18 8	32,638 12 1	36,931 18 4	19,789 1 8
Foot - - - -	90,630 8 -	132,227 6 8	108,517 10 10	170,865 12 6
To be returned into England for the Forces here, and extra thereof - - - -	33,000 - -	- - -	- - -	- - -
9 Chaplains, and divers other particulars - 2,804 12 -	2,804 12 -	- - -	- - -	- - -
Garrison Officers - - - -	365 - -	3,376 5 -	2,317 15 -	2,317 15 -
Contingencies and Military Incidents - - 170 - -	170 - -	1,265 - -	2,170 - -	2,170 - -
Additional Pay at Dublin - - - -	- - -	2,723 16 3	2,415 1 8	2,415 1 8
Barracks - - - -	- - -	- - -	9,836 10 -	9,836 10 -
Battle-axe Guards - - - -	- - -	- - -	- - -	- - -
TOTAL Effective - - - £.	204,104 15 4	200,816 19 2	220,893 2 6	257,895 - -
Military Pensions - - - -	- - -	1,173 7 6	2,040 5 -	3,843 5 -
„ to French re-formed Officers - - - -	- - -	8,276 7 6	- - -	- - -
Half Pay - - - -	- - -	- - -	21,662 15 -	9,809 7 6
Officers' Widows - - - -	- - -	- - -	- - -	- - -
TOTAL Non-Effective - - - £.	- - -	9,449 15 -	23,703 - -	13,652 12 6
TOTAL Army - - -	204,104 15 4	210,266 14 2	244,596 2 6	271,547 12 6
Ordnance and Train of Artillery - - -	3,912 1 6	4,224 13 9	3,638 7 9	3,640 - -
TOTAL MILITARY LIST - - - £.	208,016 16 10	214,491 7 11	248,234 10 3	275,187 12 6
TOTAL CHARGE for the CIVIL and MILITARY ESTABLISHMENTS - } £.	243,663 6 3	235,547 19 4	297,463 3 4	-

ESTABLISHMENTS of *Ireland*, from James II. to George III.

Currency.

	King George I. From 24 August 1717.	King George II. From 25 October 1727.	King George III. From 25 March 1763.	King George III. From 25 March 1794, in pursuance of the Act 33 Geo. 3, c. 34.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CIVIL LIST :				
Court of Exchequer - - - -	4,257 10 2	4,557 10 2	6,757 10 2	25,701 14 10
„ King's Bench - - - -	2,007 10 -	2,007 10 -	3,249 5 1	6,749 5 1
„ Chancery - - - -	2,457 19 11	3,117 19 11	3,617 19 11	7,859 - 9
„ Common Pleas - - - -	1,907 10 -	1,907 10 -	2,607 10 -	5,307 10 -
Officers attending the State - - - -	4,148 19 2	5,093 16 2	7,090 10 10	59,409 2 2
Incidents - - - -	3,182 17 10	4,752 7 10	8,412 5 6	6,875 6 -
Officers of the Customs - - - -	638 6 8	738 6 8	1,236 12 3	5,248 6 8
Perpetuities - - - -	639 15 6	613 15 6	1,156 16 7	- - -
Concordatum - - - -	5,000 - -	5,000 - -	5,000 - -	5,000 - -
Nonconforming Ministers - - - -	- - -	- - -	1,200 - -	7,700 - -
Pensions - - - -	13,833 10 -	39,426 12 6	66,535 14 10	- - -
French Pensioners, transferred from Military to Civil List by King's Warrant, 1st May 1699 - - - -	11,059 14 7	12,720 14 8	913 6 5	- - -
Commissioners of Appeals - - - -	300 - -	420 - -	600 - -	1,500 - -
Palatines - - - -	- - -	624 - -	- - -	- - -
Prisage - - - -	- - -	8,608 4 11	- - -	- - -
Court of Admiralty - - - -	- - -	- - -	300 - -	700 - -
Barracks - - - -	- - -	- - -	3,150 - -	3,350 - -
Office of Imprest Accounts - - - -	- - -	- - -	- - -	4,400 - -
Secret Service - - - -	- - -	- - -	- - -	5,000 - -
Unappropriated - - - -	- - -	- - -	- - -	199 14 6
TOTAL CIVIL LIST - - - £.	49,433 13 10	84,588 8 4	111,827 11 7	145,000 - -
MILITARY LIST :				
Officers, General, including Lord Deputy, for all allowances in time of peace - 6,593 6 8	16,530 13 4	16,530 13 4	28,794 8 4	} 365,857 15 -
Horse - - - -	44,797 13 4	44,797 13 4	- - -	
Dragoons - - - -	53,317 7 6	53,317 7 6	- - -	
Foot - - - -	179,394 9 2	188,686 15 -	- - -	} 365,857 15 -
To be returned into England for the Forces here, and extra thereof - - - -	- - -	- - -	- - -	
9 Chaplains, and divers other particulars - - - -	- - -	- - -	- - -	
Garrison Officers - - - -	2,682 15 -	3,138 5 -	3,503 5 -	- - -
Contingencies and Military Incidents - - - -	3,336 - -	3,336 - -	3,226 - -	- - -
Additional Pay at Dublin - - - -	2,671 6 10	3,328 6 10	3,672 1 -	- - -
Barracks - - - -	13,336 10 -	13,336 10 -	13,336 10 -	- - -
Battle-axe Guards - - - -	1,323 3 4	1,496 10 10	1,891 18 4	- - -
TOTAL Effective - - - £.	317,389 18 6	327,968 1 10	420,281 17 8	
Military Pensions - - - -	6,344 10 -	3,014 5 -	2,400 3 4	
„ to French re-formed Officers - - - -	- - -	- - -	- - -	
Half Pay - - - -	16,435 12 11	22,590 9 2	39,390 14 6	
Officers' Widows - - - -	3,668 5 -	3,668 5 -	5,569 4 -	
TOTAL Non-Effective - - - £.	26,448 7 11	29,272 19 2	47,360 1 10	
TOTAL Army - - -	343,838 6 5	357,241 1 -	467,641 19 6	
Ordnance and Train of Artillery - - - -	4,979 18 9	4,979 18 9	22,536 3 4	
TOTAL MILITARY LIST - - - £.	348,818 5 2	362,220 19 9	491,178 2 10	
TOTAL CHARGE for the CIVIL and MILITARY ESTABLISHMENTS - £.	398,251 19 -	446,809 8 1	603,005 14 5	

Appendix, No. 13.

The following is an Extract from the Warrant of King William and Queen Mary, in 1792, referring to the charge for Concordatum :

Concordatum
charges.

Payments for Extraordinaries, viz. :—For freight, transportation, carrying of letters, and other expenses and rewards, sea service, repairing and upholding sufficiently our houses, maintaining our forts, finishing needful undertakings of that kind if begun in apt places and not finished, erecting of more strength of like nature in other fit and necessary places ; diets and charges of keeping poor prisoners and sick and maimed soldiers in hospitals ; printing, riding and travelling charges, prest upon accounts, and all other payments, amongst which the repairs of fortifications and provisions of hospitals are chiefly to be taken care of, by Concordatum of the Lords Justices, Lord Lieutenant, Lord Deputy, or other Chief Governor and Council ; not to be exceeded without special directions from our dearest Husband, or ourself, or from our Privy Council in England, and the Concordatum to be every three months certified over to our said Privy Council - - - - - £. 3,500

And our Pleasure is that no payments or allowance be made by Concordatum, but by the Warrant drawn by the Clerk of the Council of Ireland, and passed openly at our Council Board there, and signed by our Justices or two of them, or by the Lieutenant, Deputy, or Chief Governor or Governors, and by any three or more of the officers following, viz., the Chancellor, Treasurer, Vice-Treasurer, Chancellor of our Exchequer, Chief Baron, Master of the Rolls, and Secretary of State ; and for default, either by exceeding the sums limited by anticipation, or otherwise, or by not observing this our direction in every point, our Will and Pleasure is that all the sums that shall be otherwise allowed and paid, there shall be set in super as debts upon our Justices, Lieutenant, or any Chief Governor or Governors, our under Treasurer and others, that shall sign the same, to be defalked to our use upon their several entertainments. And our Pleasure further is that this Establishment or List, containing all payments to be yearly made, be duly paid according to our directions, and be not exceeded.

(This Warrant is countersigned as follows) :

Godolphin.
R. Hampden.
Ste. Fox.
Edw. Seymore.
Chas. Montague.

PUBLIC INCOME AND EXPENDITURE OF GREAT BRITAIN AND OF THE UNITED KINGDOM.

PUBLIC INCOME.

Introduction.

BEFORE proceeding to notice in detail the several heads of revenue collected in this country, and the mode in which they have arisen and been dealt with, some information may be given of public revenue paid into the Exchequer arisen from taxation in the Colonies.

A description of the duties known as the $4\frac{1}{2}$ per Cent. Duties, imposed by the Colonial Legislature of certain of the West India Islands upon their produce exported to Great Britain, and payable in specie to the King, will not properly come under this head, and will be found under the "Hereditary Revenues."

TAXATION OF COLONIES FOR IMPERIAL PURPOSES, TO BE PAID TO BRITISH EXCHEQUER.

Plantation Duties
(Export) imposed
in 1672.

The first tax which appears to have been imposed in the Colonies by the British Parliament was under the Act 25 Car. 2, c. 7, passed in 1672. By a previous Act of 12 Car. 2, for the encouragement of trade and navigation, certain produce of the Plantations in America, Asia, or Africa was permitted to be carried to any other of the plantations free of customs duty, either export or import. The Act of 25 Car. 2 recited that, not content with the privilege, great quantities of this produce had been brought into divers parts of Europe, to the great hurt and detriment of his Majesty's customs, and of the trade and navigation of this kingdom ; and for the prevention thereof, enacted that when such produce should be shipped, unless bond with one sufficient surety should be given to bring the produce to England or Wales, there to be unshipped, certain specified export duties should be levied, under the management of the Commissioners of Customs of England. In case the persons liable to the duty had not ready money for its payment, the collectors were to take a proportion of the commodities equal to the amount of the duty.

For protection or
commercial regu-
lation only.

The produce of these Plantation Duties, as they were called, thus professedly designed merely for the purpose of commercial regulation, was of small amount, and was not even appropriated by Parliament until the year 1699, when its amount was included amongst the sums appropriated under 11 & 12 Will. 3, c. 2, the Act for the sale of Irish forfeitures, &c.

The average net produce of the Plantation Duties in the reign of Queen Anne was estimated at 1,000 £. a year.

By 1 Geo. 1, stat. 2, c. 12, s. 4, the net produce of these Plantation Duties was directed to be paid into the Exchequer, and, by sect. 15, to form part of the aggregate fund. The average annual amount so paid and appropriated during the first five years of the reign of King George III. was 1,093 £., after which time it was no longer kept separate.

Similar

Similar avowedly protective duties were imposed in the Sugar Colonies in 1733, by 6 Geo. 2, c. 13. Under this Act certain duties were to be paid for a limited time, from 25th December 1733, on the import into any of his Majesty's Colonies or Plantations in America of any foreign rum, spirits, sugar, &c. These duties were continued from time to time by subsequent Acts, but without appropriation. The average annual amount received during the first five years of the reign of George III. was 3,225 £, and was applied partly for the supply and maintenance of negroes in the West India Islands, and partly for his Majesty's special service.

Appendix, No. 13.

Other Colonial protective Import Duties, in 1733.

In 1763 the first attempt was made to extend the principle thus established of taxing the Colonies, with the avowed object of providing an increased revenue for Imperial purposes. The Act, 4 Geo. 3, c. 15, after reciting in the preamble, "Whereas it is just and necessary that a revenue be raised in your Majesty's dominions in America for defraying the expenses of defending, protecting, and securing the same," imposed, from 29th September 1764, certain duties on enumerated articles of foreign produce, viz., sugar (in addition to the protective duty), indigo, coffee, pimento, wines, silks, calicoes, linens, &c., imported into any of his Majesty's Colonies or Plantations in America. The average net annual receipts at the Exchequer of these duties for the 23 years up to the passing of the Consolidated Fund Act in 1787, somewhat exceeded 6,000 £, though the amount was less in the later years of this period. The receipts were applied to the various supply services.

First taxation of Colonies for Imperial Revenue, in 1763.

This Act also continued for ever the protective duties imposed by 6 Geo. 2, c. 13, and the subsequent Acts, and directed the net produce of all these duties to be paid into the Exchequer, and to be kept apart from all other monies, and to be reserved for the disposition of Parliament, "towards defraying the necessary expenses of defending, protecting, and securing the British Colonies and Plantations in America."

The Appropriation Act of 1765 included a sum of 60,000 £ out of the produce of the duties, per 4 Geo. 3, c. 15, as a part of the Ways and Means to be applied to the service of the year. The net produce being only 3,223 £ 8 s. 10 d. (actually applied for Navy Services), the deficiency of Ways and Means under this head amounted to 56,776 £ 11 s. 2 d. (*See Commons' Journals*, 13th March 1766.) The average annual receipts for eight years ending in 1771 were nearly 4,000 £, and were applied for colonial purposes. In the 16 following years, the receipts varied in amount, being on an average under 1,000 £ a year, and they accumulated in the Exchequer until the amount of 14,711 £ was transferred to the Consolidated Fund.

Together with the resolutions which formed the basis of the Act of 4 Geo. 3, a further resolution for introducing a Stamp Act into America was proposed by the Government; but this resolution, which, together with the other resolutions, was agreed to in Committee of the House of Commons on 10th March 1764, was subsequently withdrawn by the Minister, Mr. George Grenville, and was postponed to the following Session.

In 1765 the celebrated Stamp Act, 5 Geo. 3, c. 12, was passed, still further extending the principle of taxing the Colonies, by levying internal taxation for Imperial purposes. By this Act a large number of specified stamp duties was imposed from 1st November 1765, throughout the Colonies and Plantations in America under his Majesty's dominion. The preamble of this Act, and the appropriation of the duties, were similar to those of the 4 Geo. 3, c. 15.

Stamp Act for North American Colonies, in 1765.

These Acts passed without much opposition in this kingdom, but they (and more particularly the Stamp Act) were received with the utmost indignation in America. Protests against the Stamp Act were passed in several of the representative assemblies in the American Colonies, claiming the sole and exclusive right of imposing taxes in these Colonies.

Indignant opposition in the Colonies.

In the following Session great numbers of petitions were presented to Parliament representing the disastrous consequences to trade and commerce from the passing of the Stamp Act. An inquiry into the subject consequently took place by a Committee of the whole House of Commons. It was stated by Dr. Benjamin Franklin, who was called upon to give evidence (*Hansard*, 28th January 1766), that the temper of America towards Great Britain had previously been the best in the world; that they submitted willingly to the government of the Crown, and paid obedience to Acts of Parliament; that the authority of Parliament was allowed to be valid in all laws except such as should lay internal taxes. It was never disputed when exercised in levying duties for the purpose of regulating commerce; but that their temper now was much altered; that they never would submit to the Stamp Act. They thought it unjust and unconstitutional that internal taxes should be laid on them by a Parliament in which they were not represented.

Parliamentary Proceedings, in 1765.

The result of this inquiry was, that the Stamp Act was repealed, from 1st May 1766, by another Act, 6 Geo. 3, c. 11. At the same time another Act, 6 Geo. 3, c. 12, was passed, declaring the power and right of the Parliament of Great Britain to make laws to bind the Colonies and people of America in all cases whatsoever, and also declaring null and void all resolutions and proceedings of these Colonies denying or calling in question the said power.

Stamp Act repealed, but authority of Parliament declared.

The only receipts into the Exchequer arising from the Stamp Act were 3,000 £ in 1767, and 1,000 £ in 1768. Those sums were applied in part repayment to the Sinking Fund of 6,837 £, paid in 1766 for the expenses of carrying the Act into execution.

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By another Act, 6 Geo. 3, c. 52, passed in the year 1766, some alteration was made in the colonial Customs duties payable under the before-mentioned Acts; some of those duties were repealed, and other similar protective duties were imposed, from 1st November 1766, in lieu of those repealed. The average annual receipts into the Exchequer, under the Act of 1766, exceeded 7,000 *l.* for the first five years, and were little more than 1,000 *l.* during the succeeding years up to 1787, when they were carried to the Consolidated Fund. They were previously applied to Army, Navy, and Ordnance Services.

In 1767, an Act, 7 Geo. 3, c. 41, was passed for establishing a Board of Customs, to be resident in the British Colonies of America, for the management of the Customs duties imposed upon goods imported into or exported from those Colonies.

Act of 1767, imposing Import Duties in the Colonies, and regulating the expenditure.

In 1767, a more important measure not only for taxing the American Colonies but also for regulating their public expenditure, was proposed by the Chancellor of the Exchequer, Mr. Charles Townsend, who, whilst allowing the exercise of the right of internal taxation of the Colonies to be virtually extinguished, affirmed the claim of taxation of commodities imported into them from other countries to be in full force.

The Act, 7 Geo. 3, c. 46, after reciting that "it is expedient that a revenue shall be raised in his Majesty's dominions in America, for making a more certain and adequate provision for defraying the charges of the administration of justice and the support of the civil government in such provinces where it shall be found necessary, and towards further defraying the expenses of defending, protecting, and securing the said dominions," imposed, from 20th November 1767, certain duties on glass, paper, painters' colours, and tea imported from Great Britain into any Colony or Plantation in America.

By sections 4 and 5 of the Acts, the net produce of these duties was authorised to be applied, in the first place, under Royal sign manual for defraying the charges of the administration of justice and the support of the civil government in such of the Colonies as his Majesty should think necessary; and the residue was to be paid into the Exchequer, to be kept separate, and appropriated for the same purposes as under 4 Geo. 3, c. 13.

Increased disturbance and opposition in America.

The passing of the Act imposing these "port duties," as they were called, and more particularly the provisions of the Act by which the Crown was empowered, by sign manual, to establish a general civil list throughout every province in America, and to settle the salaries of the judges, which had been hitherto dependent upon the vote of the General Assembly, greatly increased the discontent and disturbance which had already existed amongst the American colonists, and they came to a general agreement not to import any of those articles on which the new duties were laid.

Repeal of these duties on British produce only, in 1770.

In 1770, the Act 10 Geo. 3, c. 17, repealed these port duties from 1st December 1770, so far as they were imposed upon goods the produce and manufacture of Great Britain. Their repeal was conceded upon the remonstrance of the merchants of the City of London, and avowedly upon the ground of the interruption caused to the trade and commerce of the United Kingdom by their imposition. But the obnoxious port duty upon tea was still continued.

Resistance in America to the Import Duty on tea,

Its continuance caused a still greater ferment throughout the Colonies than that which had arisen from the Stamp Act. The American colonists showed the strongest determination to resist the imposition of this port duty, and combinations were entered into to prevent the landing of the tea. Riots and disturbances occurred at Boston, and in December 1773, out of a cargo of 600 chests of tea, 342 were thrown into the sea. These and other proceedings caused stringent and coercive measures to be passed in the British Parliament, to uphold the authority of this country, and to enforce obedience to its laws. The resistance in America to these measures led to the American War of Independence.

leading, in 1775, to the American War of Independence.

The first conflict occurred at Lexington on 19th April 1775, which may thus be stated as the date of the commencement of hostilities. It was followed by the battle of Bunker's Hill, on 17th June, by the proclamation of Congress of the thirteen united Colonies on taking up arms against Great Britain, dated 6th July 1775, and by their Declaration of Independence on 4th July 1776. The American War of Independence lasted seven years, and was closed by the Treaty of Peace signed at Paris on 30th November 1782, when the Independence of the United States of America was acknowledged by this country.

It has been stated by Sir John Sinclair that the cost to Great Britain of the American War was 115,654,914 *l.*, the additional annual burden since January 1775 amounting to 4,557,975 *l.*

Repeal of Colonial Tea Duty in 1770, and abandonment of taxation in Colonies for Imperial purposes.

In 1778, the Act, 18 Geo. 3, c. 12, was passed, "For removing all doubts and apprehensions regarding taxation by the Parliament of Great Britain, in any of the Colonies, provinces, and Plantations in North America and the West Indies, and for repealing so much of an Act 7 Geo. 3, imposing a duty on tea imported from Great Britain into any Colony or Plantation in America, as relates thereto." This Act recited that, "Whereas taxation by the Parliament of Great Britain, for the purpose of raising a revenue in his Majesty's Colonies, provinces, and Plantations in North America, has been found by experience to occasion great uneasiness and disorders among his Majesty's faithful subjects, who may nevertheless be disposed to acknowledge the justice of contributing to the common defence of the empire, provided such contribution shall be raised under

under the authority of the General Court or General Assembly of each respective Colony, province, or Plantation; and whereas as well to remove the said uneasiness, and to quiet the minds of his Majesty's subjects who may be disposed to return to their allegiance, as to restore the peace and welfare of all his Majesty's dominions, it is expedient to declare that the King and Parliament of Great Britain will not impose any duty, tax, or assessment, for the purpose of raising a revenue in any of the Colonies, provinces, or Plantations." It was then enacted that from and after the passing of the Act, Parliament would impose no tax payable in the Colonies, &c., of North America and the West Indies, except only such duties as shall be imposed for the regulation of commerce; the net produce of such duties to be always applied for the use of the Colony in which the same should be levied. The Act also repealed the duty on tea imported from Great Britain into any Colony in America, which had been imposed by 7 Geo. 4, c. 46.

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During the 14 years from 1767 to 1781, various sums were paid into the Exchequer as the produce of the colonial duties imposed by the 7 Geo. 3, c. 46, amounting in the whole to about 12,600 *l.*; and they were applied from time to time to the various supply services.

The Act of 1778, did not affect the existing plantation and other protective duties imposed upon the Colonies, which continued to be levied, and their net produce to be paid into the Exchequer.

Continuance of protective Plantation Duties.

The plantation duties, imposed previously to the passing of the Act of 1778, were specially exempted from the operation of the several Customs Acts passed in 1825, under section 10 of 6 Geo. 4, c. 114, "for regulating the trade of the British possessions abroad;" and under section 11 of that Act, all such duties were to be received, accounted for, and applied for the purposes of those Acts. The same reservation was contained in sections 10 and 11 of a similar Act, 3 & 4 Will. 4, c. 59, passed in 1823.

The latter Act was repealed in 1845 by the 8 & 9 Vict. c. 84.

The proceeds of these plantation duties appear to have ceased to be paid into the British Exchequer, under the operation of the Act, 9 & 10 Vict. c. 94, passed in 1846, when the various Colonial Legislatures were empowered to adopt measures, with the sanction of the Crown, for the repeal of the Imperial Protective Duties of Customs, which had been imposed upon them.

Their abolition in 1846.

The last receipt of the plantation duties into the Exchequer was in 1848, in which year they produced 399 *l.* 14 *s.* 2 *d.*

THE GREAT BRANCHES OF THE REVENUE.

The great branches of the Revenue consist of—

Customs,
Excise,
Stamps,

Taxes,
Post Office.

Great Branches of the Revenue.

Each of these heads comprises so great a number and variety of details that no detailed or comprehensive notice of them could be given in this Paper, nor is any such notice called for. Considering also that many reports containing information relating to these great heads of Revenue, more especially the Annual Reports of the Commissioners of Customs, and of Inland Revenue, as well as of the Postmaster General, have been presented to Parliament for some years past, it appears to be sufficient to give a short notice of each of these branches, with a reference to those Reports in which more full and detailed information may be found, merely adding such particulars as may appear worthy of special notice or of historical interest, and of earlier date than that to which the Reports extend.

CUSTOMS.

The term "Customs" was anciently used in an extensive sense for customary payments or dues of many kinds, whether regal, or episcopal, or ecclesiastical, till in process of time it was restricted to the duties payable to the King, either upon the exportation or importation, or carriage coastwise, of certain articles of commerce. The original imposition of these duties in this country has been attempted to be traced back to the period of the Roman occupation; but it is certain that there was an import duty on wine, called *Prise*, which was payable to the King, and accounted for at the Exchequer, as early as the reign of Richard I. There were other duties mentioned as payable to the King by merchants or traders, in respect of their merchandises imported or exported, in the reign of King John; as, for instance, import duties on wood, salt, fish, &c., and export duties on wool and leather. In the Statute of the Exchequer, 51 Hen. 3, stat. 5, s. 6, passed in 1266, reference is made to the payment into the Exchequer of the Customs duty on wool received by the collector.

Customs.
Original imposition by Royal Ordinance.
Madox, History of the Exchequer.

When first imposed by the Legislature.

1st Report on Customs, 1857.

Madox.

Ancient Customs, their several branches.
Smith's "Wealth of Nations."

Tonnage and Poundage.
Sinclair's "History of the Public Revenue."

New Subsidy.

Farming of Customs, and Management.

1st Report on Customs, 1857.

Consolidation of Customs Duties.

Difficulty of correctly stating the separate amounts of Customs, &c., previously to such consolidation.

The name of Custom, or customary levies, points to their exaction by traditionary authority, but their legislative origin cannot be traced back beyond the reign of Edward I. About the year 1297 the community of the realm granted to the King, in aid of his war with France, a Customs duty of 40 *s.* for every sack of wool, and 5 marks for every last of leather exported, for the space of two or three years, if the said war lasted so long. At the same time the King granted that he would take no Custom of the said community without their common assent, saving to the King and his heirs the old Customs duties granted by the same community before that time of half-a-mark (6 *s.* 8 *d.*) for every sack of wool and woolskins, and a mark for every last of leathers. These "new Customs," mentioned as having been "lately granted," were remitted by the King on 24th November 1297, as appears by an Exchequer Roll of 26 Edward I.

The ancient Customs were divided into three branches. The first, and perhaps the most ancient, of all those duties which were granted by Parliament to the Sovereign was that upon wool and leather. It seems to have been chiefly or altogether an export duty. The other two branches were import duties, being, first, a duty upon wine, which, being imposed at so much a ton, was called a tonnage; and, secondly, a duty upon all other goods, which, being imposed at so much a pound of their supposed value, was called a poundage. The duties of tonnage and poundage were generally granted to the King by one and the same Act of Parliament, and were called the subsidy of tonnage and poundage.

The first complete legal grant of tonnage and poundage imposed by full Parliament, and extending to natives, was in 1373 (47 Edw. 3), and since this period these duties have existed in this country with hardly an exception. The subsidy of poundage was continued for a long period at 1 *s.* in the pound, or 5 per cent., and consequently a subsidy came, in the language of the Customs, to denote a general duty of this kind at 5 *l.* per cent. One of the first Acts passed after the Restoration, the 12 Chas. 2, c. 4, contained a grant of the subsidy of tonnage and poundage for the King's life. This Act was the foundation of our modern Customs duties, and the rates thereby laid on were called the "old subsidy," and were continued to be levied as such until the consolidation of the Customs duties in 1787.

The "new subsidy" imposed by 9 & 10 Will. 3, c. 23, and appropriated to the King's Civil List, was an additional 5 *l.* per cent. upon the greater part of goods. The one-third subsidy under 2 & 3 Anne, c. 9, in 1703, and the two-thirds subsidy by 3 & 4 Anne, c. 5, in 1704, made up between them another 5 *l.* per cent. The subsidy of 1747, upon the greater part of goods, imposed by the 21 Geo. 2, c. 2, made a fourth 5 *l.* per cent., and that of 1759, a fifth 5 *l.* per cent. upon some particular sorts of goods.

In early times the Customs were collected by farming the duties, and occasionally this privilege was bestowed in recompense for, and as repayment of a loan offered to the King in his emergencies. This practice of farming the Customs was continued as late as 1671, when the Customs were definitively taken out of farm, and their collection transferred to a board of Commissioners, in whose hands it has ever since remained.

In 1329, the entire Customs of England were farmed for 20 *l.* a day, Sundays excepted, amounting to 6,260 *l.* a year. In the year 1400, they were let for 8,000 *l.* a year only. In the middle of the 17th century, they had reached a yearly average of 500,000 *l.*

The first attempt to consolidate the Customs duties was made in 1660, under the Act 12 Chas. 2, c. 4, before quoted. But as new duties were continually added, and the old duties modified by subsequent Acts, the mode of charging and computing them became intricate and complicated, and productive of much embarrassment to the persons who had to pay these duties, as well as of great perplexity in the accounts of the public revenue.

The simplification and consolidation of these duties was recommended by the Commissioners of Public Accounts, in their 13th Report, dated 18th March 1785, which describes in detail the mode in which the Customs duties were then levied and appropriated. The recommendations of the Commissioners were carried into effect, in 1787, by Mr. Pitt, under his celebrated Consolidation Act, the 27 Geo. 3, c. 13. New tariffs were subsequently enacted in 1803, 1809, 1813, and 1819. In 1825 the whole of the Customs laws were consolidated in 11 Acts, by the labours of Mr. Deacon Hume, Controller of the Customs in London.

After the consolidation of the duties of Customs, Excise, &c., which was effected from 10th May 1787, under the Consolidated Fund Act, 27 Geo. 3, c. 13, the total amounts of these duties paid into the Exchequer were distinguished under the general heads of Customs, Excise, &c., respectively. There are now, however, no means of ascertaining, with accuracy, from the revenue books of the Exchequer or Treasury, the total amounts of Customs and Excise duties separately which were paid into the Exchequer in each year previously to such consolidation. In accordance with the usual provision in Acts of Parliament, under which new duties were from time to time imposed, a distinct account of the produce of each separate duty is to be found in the yearly revenue books, and these records may thus be found valuable as furnishing detailed information of the mode and progress of taxation in this country, and of the results of taxing particular commodities. But many of the duties thus granted by Parliament were levied partly as Customs, and partly as Excise, such as the duties on candles, soap, paper, plate, hops, spirits, &c., and some

some duties on articles of both foreign and native produce were originally under the management of special Commissioners, and subsequently transferred to one or another of the great Revenue Boards, for instance, the salt duties. The aggregate amounts only of such duties respectively, which were paid into the Exchequer, are shown in the yearly revenues, and cannot therefore be correctly apportioned to the respective heads of Customs and Excise. There appears to be no other mode of meeting this difficulty than that which has been now adopted, of carrying the whole produce to that head to which the greater portion belongs. Thus the whole amount of the duties on candles, soap, paper, &c., has been carried to the general head of Excise. It should be observed that this difficulty has arisen only with respect to the *separate* heads of Customs and Excise, and that the amount of both taken together, is accurately stated.

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In addition to the detailed information relating to Customs duties contained in several of the Reports of the Commissioners of Public Accounts, 1780-5, and in the annual Reports of the Commissioners of Customs made since 1857, reference may also be made to the following other important Papers upon the subject:—

Full information contained in Parliamentary Reports.

The Reports of the Finance Committee of 1797 and 1798.

The sixteen Reports of the Commissioners appointed to inquire into every department of the Customs, and the Export and Import Departments of the Excise, 1820-24.

The Report of the Select Committee on Import Duties in 1840 (No. 601 of 1840).

Reports of the Select Committee on Customs in 1851 and 1852.

The gross receipt of Customs duties paid into the Exchequer, and available for public expenditure in the financial year 1868-9, is stated to be 22,424,000 *l.* The total available produce received by the Customs Department within the year is stated in the Finance Accounts to have been 22,434,736 *l.*, and to have arisen as follows:—

Details of Customs Receipts in 1868-9.

Whence arisen.	Great Britain.	Ireland.	United Kingdom.
	£.	£.	£.
Duties on Coffee and Chicory - - - -	449,939	6,179	456,118
„ Cocoa and Chocolate - - - -	26,407	726	27,133
„ Corn, Meal, and Flour - - - -	757,537	140,394	897,931
„ Currants - - - -	267,581	538	268,119
„ Figs - - - -	24,534	171	24,705
„ Raisins - - - -	127,357	1,736	129,093
„ Colonial and Foreign Spirits - - -	4,137,405	193,465	4,330,870
„ Sugar and Molasses - - - -	5,402,899	101,169	5,504,068
„ Tea - - - -	2,267,501	327,856	2,595,357
„ Tobacco and Snuff - - - -	5,298,650	1,197,862	6,496,512
„ Wine - - - -	1,371,751	149,646	1,521,397
„ All other articles, producing less than 10,000 <i>l.</i>	40,010	332	40,342
	20,171,571	2,120,074	22,291,645
Duties collected on Articles from Bonded Warehouses, &c.	63,497	15,212	78,709
Duties collected at the Isle of Man - - -	12,532	-	12,532
Rents of Legal Quays, Warehouses, &c. - - -	8,874	2,963	11,837
Proceeds of Goods sold for Duties - - -	5,302	172	5,474
Fees, &c., under Merchant Shipping Act - - -	13,959	17	13,976
Proceeds of Old Stores, &c. - - -	6,343	296	6,639
Receipts from Merchants, for special attendance of officers.	13,739	185	13,924
TOTAL Receipt - - £.	20,295,817	2,138,919	22,434,736

Special mention may here be made of certain Customs duties which were collected by the Customs Department, and paid into the Exchequer, their produce being kept separate and apart from the Customs duties generally, and distinctly appropriated to special purposes.

Special Duties collected by Customs Department.

Two Customs duties—one on wine, the other on spirits—were known by the name of “Coinage duties.” They were imposed by an Act, 18 Chas 2, c. 5, and the produce was directed to be distinguished and kept apart in the offices of the Customs and the Exchequer, and to be applied to no other use but that of defraying the expenses of the Mint. This provision was continued by other Acts in the following reigns. When the Mint expenditure exceeded the produce of these duties, the deficiency was, by 1 Geo. 1, stat. 2, c. 43, authorised to be paid out of the supplies of the year, provided that the total annual expenditure did not exceed 15,000 *l.* By the Act 9 Geo. 2, c. 23, the coinage duty on spirits was carried to and appropriated to the uses of the aggregate fund. The remaining branch, the coinage duty on wine, was made perpetual by an Act of 9 Geo. 3 c. 25. In the year 1785, the coinage duty on wine amounted to 6,807 *l.*, and that on spirits to 12,925 *l.* Under Mr. Pitt’s Consolidation Act, 27 Geo. 3, c. 13, these duties were carried to the Consolidated Fund from 10 May 1787, and were no longer distinguished

Coinage Duties.

Appendix, No. 13. distinguished as coinage duties. Under section 64 of this Act, the Treasury was empowered to issue out of any Customs duties sums to the amount of 15,000 *l.* a year for the Mint expenditure.

The $4\frac{1}{2}$ per Cent. Duties.

The Customs duties known as $4\frac{1}{2}$ per Cent. Duties, being an imposition of $4\frac{1}{2}$ per cent. in specie, payable to the King upon the produce of certain West India Islands, which was exported thence and imported into Great Britain, will be found more particularly described under the head of "Hereditary Revenues."

Prisage and Butlerage.

Two ancient Customs duties—viz., Prisage and Butlerage of Wines, being certain fixed duties payable to the King on wine imported—were not brought to the Public Account, having become the private property of subjects under ancient grants from the Crown. A description of the duties of Prisage and Butlerage of Wines has already been given in the notices of the Revenues of Ireland, (see p. 391), these duties having been similarly dealt with in the two kingdoms. The Commissioners of Public Accounts, in their 13th Report, dated in 1785, recommended that these duties should be reinvested in the Crown, with the consent of the grantees, to whom a reasonable compensation or clear annual sum, secured by and payable out of similar duties, should be granted in lieu of, and as a commutation for, their rights to the duties.

This recommendation was recited by the Finance Committee of 1797, in their 4th Report, and they also recommended that it should be carried into effect. At that period, the grant of the Prisage and Butlerage of Wines throughout England, with the exception of the Duchies of Cornwall and Lancaster, was entailed on the Duke of Grafton, the average net proceeds of these duties being about 7,500 *l.* a year; and an arrangement was made with him by the Treasury for their surrender, subject to the approval of Parliament.

The sanction of Parliament was given in 1803, by the Act 43 Geo. 3, c. 156, for the purchase, by a commutation annuity charged on the Consolidated Fund, of the interest of the following holders of the Duties of Prisage and Butlerage of Wines in England and Wales:

See *post*, p. 470.

The Chancellor and Council of the Duchy of Lancaster, on behalf of His Majesty, for the duties on the County Palatine of Lancaster.

The Council of the Prince of Wales and Duke of Cornwall, for similar rights in the Duchy of Cornwall.

The Duke of Beaufort, for his rights in the ports of Swansea and Chepstow, in the Principality of Wales.

And the Marquis of Bute, in the port of Cardiff, in the Principality of Wales.

The Duke of Grafton, in all other ports of England.

The Duke of Grafton's interest was commuted in 1806, for an annuity of 6,870 *l.*, charged on the Consolidated Fund, this amount being the average net receipt of the 12 previous years; one-third of this pension was redeemed in 1808, and the remaining two-thirds in 1815, (see Redemption of Hereditary Pensions, pp. 621-2).

The rights of the Prince of Wales to these duties in Cornwall were surrendered in 1825, in consideration of a payment of 27,000 *l.* out of the Consolidated Fund, per 5 Geo. 4, c. 78.

Quarantine Duty.

By the Act 39 & 40 Geo. 3, c. 80, certain Customs duties were imposed from 1st October 1800, on the owners of ships arriving in this kingdom and performing quarantine. These duties were to be carried to the Consolidated Fund, and a separate account to be kept of them in the Exchequer books. They were to be applied, in the first place, to defray the annual expenses of carrying out the Quarantine Act, and, in the next place, to make good the sum of 65,000 *l.* to be issued from the Consolidated Fund under the authority of the Act for erecting a lazaret upon Chetney Hill, in the County of Kent. This amount was so issued in the course of the next four years.

The Act recited a previous Act (12 Geo. 3, c. 37) by which the Treasury were empowered to purchase lands for the purpose of erecting a lazaret thereon, and the consequent purchase of certain lands at Chetney Hill, for this object.

In 1804, a further sum of 30,000 *l.* was granted out of the Supplies towards completing the building of the lazaret, the sum of 65,000 *l.* having been found insufficient.

In 1805, the Act of 39 & 40 Geo. 3, c. 80, was repealed by the 45 Geo. 3, c. 10, and its provisions re-enacted and extended. The Treasury were empowered to reduce the quarantine duties to an amount sufficient to defray the quarantine expenditure, after repayment to the Consolidated Fund of the sums of 65,000 *l.* and 30,000 *l.* issued for building the lazaret.

There were also large sums expended out of the Gross Revenues of Customs in 1807 and the following years for the lazaret works at Chetney Hill, which are included in the Annual Finance Accounts under the head of "Payments applicable to National Objects."

Although the quarantine duties paid into the Exchequer were kept distinct, as directed by the Act of 1800, and their amount is also distinguished amongst the details of Customs duties, as shown in the Annual Finance Accounts, the expenses attendant upon the quarantine service were defrayed out of the General Revenue of Customs, and are not separately distinguished. The amount of the expenditure for these quarantine services cannot, therefore, now be ascertained, nor the proportion of the quarantine duties applicable to the repayment of the sums issued for building the lazaret.

In 1821, a Return was ordered in the House of Commons, of the sums received on account

	£.
1801-2 - -	20,000
1802-3 - -	10,000
1803-4 - -	20,000
1804-5 - -	15,000
	£. 65,000

account of the quarantine duties in each year since 1800, and the purposes to which they were applied. It appears from this Return that the gross receipts of Quarantine Duties amounted for the whole period of these 21 years to 319,090 *l.* 5 *s.* 9 *d.*, or an average of more than 15,000 *l.* a year, but the purposes to which this amount was applied could not be specified for the reason above stated. Appendix, No. 13.
No. 657, of 1821.

The Quarantine Duty was abolished from 1st June 1825, by the Act 6 Geo. 4, c. 78.

Under the Act 55 Geo. 3, c. 57, certain Customs duties were imposed, and were appropriated to the purchase of 3 *l.* per Cent. Stock by the National Debt Commissioners, towards raising and completing the South Sea Guarantee Fund, in consideration of the surrender of certain exclusive privileges which had been granted to the South Sea Company. When such Fund amounted to a Capital Stock of 610,464 *l.* 3 *s.*, it was to be transferred to the South Sea Company, in full satisfaction for the claims to their exclusive privileges, and the South Sea Duties were to cease. South Sea Duty.

It was provided in the Act, that until such transfer should be made, any deficiency in the profits of the Company to pay a further dividend of one-half per cent. on their Capital Trading Stock, in addition to 3 *l.* per cent. already payable by law upon such capital, should be made good to them by an issue out of the Consolidated Fund.

Further information upon the subject will be found under the head of the South Sea Company.

By an Act, 6 & 7 Will. 3, c. 18, a duty of 5 *s.* per chaldron, amongst other duties, was imposed, for a period of five years, upon coal brought into any port of England and Wales, for carrying on the war with France. This duty was continued from time to time by subsequent Acts. Coal Duty, in Port
of London;

By 9 Anne, c. 22, passed in 1710, an additional rate of 2 *s.* a ton or chaldron, from 14th May 1716 to 29th September 1716, and of 3 *s.* from 29th September 1716 to 29th September 1724, was imposed upon coals brought into the Port of London, and the proceeds directed to be paid into the Exchequer, and appropriated for building 50 new churches in or near the cities of London and Westminster. The produce was estimated at 60,000 *l.* a year, out of which 4,000 *l.* a year was made applicable to repairing and painting the Collegiate Church of St. Peter, Westminster, and 6,000 *l.* a year towards painting Greenwich Hospital and its chapel. appropriated to
building of New
Churches.

The Act 1 Geo. 1, c. 23, continued these duties for another year, to 29th September 1725, and appropriated their produce to the maintenance of the ministers in the new churches.

In 1718, it was recited by the Act 5 Geo. 1, c. 9, that the amount of 161,175 *l.* 16 *s.* 7 *d.* had been raised and issued out of the produce of these coal duties, and applied to the building, &c., of new churches, and it was enacted that these duties should be continued for 32 years, in order that a further sum of 360,000 *l.* should be raised towards building the churches, and providing for the maintenance of the ministers, and the surplus be reserved for the use of the public. The management of these coal duties was placed by the Act under the Commissioners of Customs.

By an Act of the following Session, 6 Geo. 1, c. 4, these coal duties were continued for ever.

The Act 1 Geo. 2, stat. 2, s. 8, in 1728, recited that of the above-mentioned amount of 360,000 *l.*, 256,860 *l.* had been raised and applied, and 103,140 *l.* remained to be raised, and provision was made for taking this sum out of an amount to be raised under the Act, upon which the coal duties were charged, and they were thenceforward relieved from their special appropriation to the building, &c., of new churches.

In 1765, under the Act 5 Geo. 3, c. 26, the Treasury purchased the sovereign rights of the Isle of Man and its dependencies, with certain exceptions, from the Duke and Duchess of Atholl, the proprietors, for the sum of 70,000 *l.*, to be paid on or before 1st June 1765, and from thenceforth the island was declared to be unalienably invested in His Majesty, his heirs and successors. Duties in the Isle
of Man.

In 1805, under another Act, 45 Geo. 3, c. 123, in which it was recited that it was just and proper that a further compensation should be given to the Duke of Atholl, and that its annual amount should be regulated from time to time by the produce of the revenues of the Isle of Man, an annuity equal to one-fourth part of the gross annual revenue arising from the duties of Customs in the island was granted to the Duke of Atholl and his heirs, out of the Consolidated Fund.

In 1825, in order to facilitate the assimilation of the revenues of the Isle of Man to those of the United Kingdom, the Act 6 Geo. 4, c. 34, empowered the Treasury to purchase the Duke of Atholl's annuity and his reserved sovereign rights at a fair valuation, to be settled by arbitration, and paid out of the Consolidated Fund. The average amount of the annuity in the three previous years was 3,364 *l.* Under the provisions of this Act, the following payments were accordingly made:—

	£
In 1826 - - - - -	150,000
„ 1827 - - - - -	134,200
„ 1828 - - - - -	132,944
Being a Total Amount of - - - £	417,144

Appendix, No. 13.

INLAND REVENUE.

Inland Revenue.
Consolidation of
Boards of Excise,
Stamps, and Taxes.

Up to the year 1833, the Revenues of Excise, of Stamps, and of Taxes, were under the management of three separate departments, each consisting of a Board of Commissioners, with the necessary staff of officers.

1st Report of
Inland Revenue.

In 1834, the Board of Stamps was united with the Board of Taxes. The effect of this arrangement, as a measure of economy, was to reduce the total number of officers from 712 to 662, and their total annual salaries from 123,354 *l.* to 105,012 *l.* The Treasury Minute which directed this alteration to be made, indicated an intention of carrying still further the consolidation of Revenue Boards, should the experiment succeed in that instance. It was not, however, until the close of 1848, that it was thought desirable to carry out that intention.

In 1830, the Board of Excise had undergone considerable reductions, and instead of being composed of 17 Commissioners (four of whom had been fixed in Scotland and Ireland), as it was in 1829, was reconstituted with a Board of seven Commissioners, with one establishment only in London for the United Kingdom. The number of offices abolished was 14, and the annual saving effected, 17,170 *l.*

The numerous Excise duties which had been repealed in the interval between 1830 and 1848, at length made it practicable to reduce the management of the remainder, and the Board of Inland Revenue was consequently formed in January 1849, for the collection and control of the whole of the duties of Excise, Stamps, and Taxes, instead of the two previously existing separate Boards. The reduction of the number of officers, most of them with high salaries, was 35, and the annual saving in salaries was 30,925 *l.*

The consolidation was first effected by Her Majesty's Letters Patent, constituting the persons named as Commissioners of Excise to be also Commissioners of Stamps and Taxes; but it was soon after more formally carried out by the Act 12 Vict., c. 1, "to consolidate the Boards of Excise and Stamps and Taxes into one Board of Commissioners of Inland Revenue, and to make provision for the collection of such Revenue."

In their First Annual Report the Commissioners of Inland Revenue, in 1857, reviewed the changes which had occurred in the duties under their management since 1848, and appended in a collected form a complete set of tabular statements, showing the variations in the receipt of each duty from its origin, together with other statistical information.

But this information was limited to the duties then collected by them. They stated that they did not attempt to give a complete history of the various duties of which the Inland Revenue had been composed; that such a task would, in fact, involve the writing a history of taxation for the last two centuries.

EXCISE.

First imposition of
Excise Duties.

THE statutes of 12 Chas. 2, cc. 23 and 24, passed in 1660, are those by which the duties of Excise were granted as a part of the Revenues of the Crown, although the introduction of this mode of taxation may be dated from the preceding reign, and its imposition was adopted and enforced under the Protectorate. The Parliament's ordinance for the Excise, dated 22nd July 1643, contains a list of articles on which the Excise Tax was imposed, in addition to all duties of Customs. This list comprises tobacco, wine, raisins, currants, loaf-sugar, cloth of gold and silver and tissue, damask table-linens, and numerous other articles.

7th Report on
Excise, 1834.

The Act of 1660, c. 24, abolished the Courts of Wards and Liveries, and took away the revenues derived from the feudal prerogatives of the Sovereign. These were estimated at 100,000 *l.* a year. In recompense for this loss, Parliament settled one moiety of the Revenue of Excise in fee, called the Hereditary Excise.

Hereditary and
Temporary Excise.

The Duties thus granted to the King were as follows :—

	<i>s.</i>	<i>d.</i>
On every Barrel of Beer or Ale, above the value of 6 <i>s.</i> , brewed for sale - - -	1	3
Ditto - - - ditto - - under - - ditto - ditto - - -	-	3
Cider and Perry sold by retail, for each hogshead - - - - -	1	3
Methglin, or Mead, sold by retail or otherwise, per gallon - - - - -	-	$\frac{1}{8}$
Beer commonly called Vinegar-beer, brewed for sale, per barrel - - - - -	-	6
Strong water, or <i>Aqua vitæ</i> , made for sale, per gallon - - - - -	-	1
Beer or Ale imported from beyond the seas, per barrel - - - - -	3	-
Cider or Perry - - - ditto - - per tun (and proportionately for a lesser quantity) - - - - -	5	-
Spirits made of Wine or Cider, imported, per gallon - - - - -	-	2
Strong Water perfectly made, imported from beyond the seas, per gallon - - - - -	-	4
Coffee, made for sale, per gallon - - - - -	-	4
Chocolate, Sherbet, and Tea, ditto, per gallon - - - - -	-	8

The other moiety of the Revenue of Excise, called the Temporary Excise, which was granted for life under the Act c. 23, consisted of similar duties of the same amount.

There was much opposition to this measure in Parliament, and the question of settling the moiety in fee "in full recompense and satisfaction for all services *in capite* and by knight service, and of the Courts of Wards and Liveries, and all emoluments thereby arising

arising, and in full satisfaction for all purveyance," was carried in the House of Commons by a majority of 151 only over 149. The yearly amount of these two Excises, upon an average of the first four years, was, 610,486 *l.* 10 *s.* 9 *d.*

Appendix, No. 13.

Further information on the subject of the Hereditary Excise will be found under the head of Hereditary Revenue.

Provision was contained in the Act by which the Treasury was empowered to agree with any person or persons for farming the rates in any of the counties, cities, or places of the realm, as might be for the greatest benefit and correctness of the receipt, for any term not exceeding three years.

Farming the Excise Duties.

Very full details relating to the duties of Excise, and the Revenue produced from them, may be found in a collection of Reports of the Commission of Inquiry into the Excise, appointed in 1833, of which Sir Henry Parnell was chairman. The Commissioners were to inquire into the establishment of the Department of Excise, and into the management and collection of the Excise Revenue in all its branches, throughout the United Kingdom. They published 20 Reports in the course of the next four years, which were laid before Parliament, together with a Digest or Index of their Reports; and also a Report from the Board of Excise, upon the recommendations of the Commissioners in their final Report.

Commission of Excise Inquiry, in 1833.

No. 84, of 1837.
No. 96, of 1837.

Among the most considerable of the duties formerly under the management of the Board of Excise were the salt duties. When these duties were first granted in 1694, by the Act 5 & 6 William and Mary, c. 7, they were placed under the direction of the Excise Commissioners, and so continued till the year 1702. In that year the management was transferred to a distinct establishment by 1 Anne, s. 1, c. 21; and the Crown was empowered to appoint particular Commissioners for the express purpose of transacting the business of that branch of the Revenue. These Commissioners were invested with the same powers as were exercised by the Commissioners of Excise, when the salt duties were under their direction.

Salt Duties.

The Finance Committee of 1797, in their Ninth Report, recommended the abolition of the offices of the Salt Commissioners, and the transfer of their duties, either to the Board of Excise, as originally in England, or to the Board of Customs, who then managed those duties in Scotland.

The gross amount of the salt duties collected in England in 1795-96 was 2,262,000 *l.*, and in Scotland 22,300 *l.*

In 1798 the Act 38 Geo. 3, c. 89, was consequently passed, by which the previous duties on salt were repealed and new duties granted; the management, both in England and Ireland, being transferred to the Commissioners of Excise. The gross receipts of these salt duties in 1801 was, in England, 908,863 *l.*, and, in Scotland, 61,387 *l.*

At the close of the French war, in 1815, the gross receipts in England were 157,500 *l.*, and in Scotland 103,923 *l.*

The salt duties were continued, and produced nearly the same annual amount, until 1822, when they were greatly reduced by 3 Geo. 4, c. 82; and they were wholly repealed in 1824, by the Act 5 Geo. 4, c. 65.

The gross receipt of Excise duties paid into the Exchequer and available for expenditure in the financial year 1868-69 is stated to be 20,462,000 *l.* The total available produce received by the Inland Revenue Department within the year, is stated in the Finance Accounts to be 20,475,740 *l.*, and to have arisen as follows:

Details of Excise Receipt, in 1868-69.

Whence Arisen.	Great Britain.	Ireland.	United Kingdom.
	£.	£.	£.
Duties on Chicory - - - - -	15,910	- - -	15,910
" Hackney Carriages - - - - -	99,031	- - -	99,031
" Licenses - - - - -	2,449,588	186,618	2,636,206
" Malt - - - - -	6,151,843	375,865	6,527,708
" Racehorses - - - - -	9,748	- - -	9,748
" Railways - - - - -	499,297	- - -	499,297
" Stage Carriages - - - - -	36,481	- - -	36,481
" Spirits - - - - -	7,677,245	2,878,973	10,556,218
" Sugar - - - - -	66,497	3,290	69,787
	17,005,640	3,444,746	20,450,386
Fines, Forfeitures, &c. - - - - -	12,294	1,476	13,770
Miscellaneous and Extra Receipts - - - - -	9,284	2,300	11,584
TOTAL RECEIPTS - - - £.	17,027,218	3,448,522	20,475,740

STAMPS.

Stamp Duties, when originally imposed.

THE first Stamp duties were granted in 1694, by the Act 5 Will. 4, c. 21, toward carrying on the war with France, and for four years only from 28th June 1694. Commissioners for managing these duties were appointed under this Act; and various stamp duties were imposed of 40 s., 5 s., 2 s. 6 d., 1 s. and 1 d., upon each sheet or skin of vellum, parchment and paper used for the several purposes specified in the Act. These duties were afterwards continued for six years more, and were made perpetual by 1 Geo. 1, Stat. 1, c. 12, as part of the Aggregate Fund.

Licenses of Hackney-coaches.

In the same year in which stamp duties were originally imposed, a duty was levied under the Act 5 William and Mary, c. 22, by licensing hackney-coaches and stage-coaches, in the metropolis. Each hackney-coach was charged 50 l. for the license, to be good for 21 years, and paying besides 4 l. per annum. Stage-coaches were licensed for one year only, and to pay 8 l. each. A similar tax had been first imposed as a local tax, by the Act of the 14 Charles 2, cap. 2, in order to raise a fund for paving, amending, and enlarging the streets within the bills of mortality. But in the reign of William 3, the produce of the tax was transferred to the National Exchequer, and has ever since continued to form part of the Public Revenue. It is stated in the Third Report of the Committee on Metropolis Local Taxation (476-1861), that no tax of the same nature as this tax on hackney-coaches, levied in any other part of the United Kingdom, is paid into the Exchequer.

Commissioners of hackney-coaches were appointed in pursuance of the provisions of this Act, under whose management the duties were collected. Their consolidation with other boards was recommended by the Commissioners of Public Accounts, in their Second Report, dated 31st January 1781; but they remained a distinct board until 1831, when they were consolidated with the Board of Stamps, under 1 & 2 Will. 4, c. 22. The number of licensed carriages which, up to that period, had been limited, then became entirely unrestricted. The gross produce of this duty in 1777 was 13,199 l., and the charges of management, 2,133 l. In 1831, the gross produce was 33,136 l., and management, 3,655 l. The largest receipt was 84,556 l. in 1852, from which year the license duty was reduced from 10 s. to 7 s. a week, and to 6 s. for hackney carriages not used on Sundays.

Hawkers and Pedlars.

A somewhat similar revenue was first raised in 1697, under the Act 8 & 9 William III. c. 25, for licensing hawkers and pedlars; 4 l. per annum was levied on every hawker and pedlar, and 4 l. more for every horse, ass, or mule, carrying or drawing goods. This duty was first levied for one year, but it was afterwards continued. Its produce was intended as a further provision for payment of the interest of the Transport Debt, for the reducing of Ireland, and the Commissioners of Transport were appointed to manage the duty; they continued a distinct Board for this purpose, until they were consolidated with the Commissioners of Hackney Coaches in 1690, by 50 Geo. 3, c. 4. This consolidation was consequent upon the recommendation of the Commissioners of Public Accounts in 1781, it appearing that the gross produce of the duty being 8,100 l. in 1778, from which 2,811 l. 2 s. 2 d. was deducted for charges of management.

Rates of Stamp Duties.

The changes made from time to time in the various rates of Stamp duties imposed by law, may be seen in detail in the Tables appended to the First Report of the Commissioners of Inland Revenue, in 1857.

Uniform 1 d. Stamp on Receipts and Drafts.

But attention may be drawn to the important change in the system of charging stamp duties on receipts made in 1853, under the Act 16 & 17 Vict. c. 59, by the reduction of the stamp to a uniform rate of 1 d. on receipts of 2 l. and upwards, instead of various rates from 3 d. on receipts from 5 l. to 10 l. up to 10 s. on 1000 l. and upwards. The result of this great reduction in the rate was, that the actual receipt was considerably increased. In 1852, the receipt stamps produced 154,696 l. The reduction of the duty took place from 10th October 1853; and, at the same period, the stamp on drafts payable on demand, was also reduced to 1 d. In the following year, the adhesive stamp, which was at first appropriated to receipts only, was made applicable to drafts; and the two duties have since been inseparably mixed up together. But in the three quarters of one year, during which the use of the receipt stamp was confined to that duty alone, the amount of revenue derived from it was not less than 201,965 l.

New system of Fee Stamps in Law Courts and Public Offices.

Another important alteration has been made within the last few years, in the practice of charging fees in law courts and public offices by means of fee stamps. By the Act 29 & 30 Vict. c. 76, passed in 1866, to provide for the collection of fees in public departments and offices, by means of stamps, the Treasury are empowered to make regulations from time to time, by notice published in the "Gazette," to direct that all or any of the fees for the time being payable in money, in any public department or office connected with the Public Service, or to the offices thereof, shall be collected by means of stamps.

Under section 7, the Commissioners of Inland Revenue are to keep a separate account of the money received for stamps under this Act in respect of every department or office, and the money so received, subject to the deduction of any expenses incurred, or salaries or other charges payable out of the produce of such fees, is to be carried to the Consolidated Fund.

And

And by section 8, each account so kept for every financial year is to be laid annually before each House of Parliament. Appendix, No. 13.

The effect of the carrying out of this new system of fee stamps must necessarily be to diminish the produce of the Miscellaneous Head of Public Income, so far as relates to surplus fees of public offices; and *pro tanto*, to add to the receipt of stamp duties. The extent to which the system has as yet been carried, may be seen from the following detailed statement of the receipts from stamp duties in the last financial year.

The gross receipts from stamp duties, paid into the Exchequer and available for expenditure in the financial year 1868-69, are stated at 9,218,000 *l.* The gross available produce received by the Inland Revenue Department within the year is stated to have been 9,241,450 *l.*, and to have arisen as follows:—

Details of Receipts from Stamp Duties, in 1868-69.

Whence Arisen.	Great Britain.	Ireland.	United Kingdom.
	£.	£.	£.
Stamps on Deeds and other Instruments not included in the following heads - - - }	1,493,238	79,333	1,572,571
Probates of Wills and Letters of Administration - - - }	1,472,126	119,603	1,591,729
Bills of Exchange - - - }	649,508	45,930	695,438
Bankers' Notes and Composition of Bankers' Bills and Notes - - - }	108,645	23,069	131,714
Receipts, Drafts, and other Penny Stamps -	529,898	37,557	567,455
Marine Insurances - - - -	79,487	150	79,637
Licenses and Certificates - - - -	123,793	9,723	133,516
Newspapers and Supplements - - - -	98,107	13,407	111,514
Medicine - - - -	63,954	-	63,954
Legacies and Successions - - - -	2,595,801	173,910	2,769,711
Fire Insurances - - - -	1,010,083	8,571	1,018,654
Gold and Silver Plate - - - -	56,706	776	57,482
Cards - - - -	10,027	147	10,174
Probate Court Fee Stamps - - - -	122,242	13,332	135,574
Divorce and Matrimonial Causes Fee Stamps -	2,795	-	2,795
Admiralty Court Fee Stamps - - - -	8,042	534	8,576
Patents for Inventions - - - -	119,330	-	119,330
Land Registry Fee Stamps - - - -	1,479	-	1,479
Common Law Court Fee Stamps - - - -	90,454	-	90,454
Companies' Registration Fee Stamps - - -	7,256	191	7,447
Public Record Fee Stamps - - - -	581	-	581
Copyhold, &c., Commission Fee Stamps - -	1,596	-	1,596
Law and other Judicial Funds, Ireland - -	-	30,320	30,320
Registration of Deeds and Fee Stamps, Ireland -	-	10,835	10,835
Chancery Fee Fund Stamps, Ireland - - -	-	15,371	15,371
Penalties, &c., in Law Proceedings - - -	9,502	3,115	12,617
Miscellaneous - - - -	913	14	927
TOTAL RECEIPTS - - - £.	8,655,563	585,888	9,241,451

TAXES.

In the period immediately preceding the Revolution of 1688, the only direct tax levied on the community which formed a part of the ordinary yearly revenue was that of Hearth Money. This tax had been first imposed in 1662, but a similar imposition may be traced back to a far earlier period. A tax under the name of Fumage, or Fuage, is mentioned in "Doomsday Book," and there existed for some years posterior to the Conquest a tax called "Moneyage," of 1 *s.* for every hearth, payable every three years, by way of bounty or recompense to the King not to alter or debase the coin. The tax of Hearth Money was granted by Parliament to King Charles II., as a compensation for the suppression of the Court of Wards and other feudal tenures, as appears in the recital of the Act under which this tax was imposed. By the Act 13 & 14 Charles II., cap. 10, for establishing an additional revenue upon his Majesty, his heirs and successors, every firehearth and stove in every dwelling-house was charged with the yearly payment of 2 *s.*, commencing from Lady Day 1662, and payable every Michaelmas. Provisions were contained for notices to be left by the respective constables and other officers at each dwelling-house, to be filled up in writing by the occupier; and upon receipt of this notice so filled up, or in default of it, the constables were empowered to enter each house, to verify or to obtain the necessary information. The tax was collected by the constables and paid over to the High Sheriff, and by him to the Exchequer.

Direct Taxation at the Revolution of 1688.

Sinclair's "History of Revenue."

Hearth Money, imposed in 1662.

The net produce of this tax, in the three years previous to the Revolution, was as follows:—

In the year to Lady Day 1686	-	-	-	-	£. 210,086
" " 1687	-	-	-	-	209,631
" " 1688	-	-	-	-	246,441

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Abolished in 1689.

The Hearth Tax was repealed at the beginning of King William the Third's reign, by the Act 1 Will. & Mary, c. 10, in consequence of a message from the King that he had been informed that the revenue of Hearth Money was grievous to the people, and signifying his pleasure either to agree to a regulation of it or to the taking it wholly away; and also in pursuance of a resolution of the Commons, "that the said revenue cannot be so regulated but that it will occasion many difficulties and questions, and that it is in itself not only a great oppression to the poorer sort, but a badge of slavery upon the whole people, exposing every man's house to be entered into and searched at pleasure by persons unknown to him."

Direct Taxation in earlier periods.

But although this was the only instance of direct taxation existing at the period of the Revolution, the practice of levying direct contributions was continually resorted to at all periods of our history, and it may be interesting to notice some instances, and the mode in which these direct contributions were levied.

Aids.

Hatsell.

In earlier periods, whenever any extraordinary aid was necessary for the purpose of carrying on a war, or for any other object to which the established revenue of the Crown was inadequate, it was the practice to make an extraordinary grant, as an aid or subsidy. The form of these grants was either in tenths or fifteenths, or other specified proportion of the value of all moveable property in the kingdom, or by way of subsidy, or by a tonnage upon wines and poundage or prisage upon goods.

Fifteenths.

Cunningham's
"History of Taxes."

The most usual way of supplying the King was by a grant of fifteenths. Of this grant, Lord Coke, in his "Institutes," says that, for the liberties granted by the King in Magna Charta, and in the Charter of the Forest, Parliament gave to the King one-fifteenth. But since that time the manner of the fifteenth was altered, and rated upon every town. In the eighth year of Edward the Third, taxations were made of all the cities, boroughs, and towns in England, and recorded in the Exchequer, and that rate was at that time the fifteenth part of the value of every town. This rate, Lord Coke continues, "therefore retaineth the name of the fifteenth still. And after the fifteenth is granted by Parliament, then the inhabitants rate themselves for payment thereof; and if one town be joined with another in the rate of the total, and subdivided on each a certain rate in that commission, and the one is rated too low and the other too high, there lieth a writ called '*Ad equaliter taxand*,' to be taken out of the Exchequer to rate the towns equally." He adds: "The subsidy is uncertain, because it is set upon the person in respect of his lands or goods, which commonly do ebb or flow."

An instance may be quoted of the Act 14 Edward III., stat. 1, c. 20, passed in 1340, granting a ninth and fifteenth, which was appropriated to the maintenance of the realm and the wars in Scotland, France, and Gascony. Under this Act, the ninth lamb, the ninth fleece, and the ninth sheaf were to be taken for two years; and of cities and boroughs the very ninth part of all their goods and chattels. Foreign merchants not dwelling in cities and boroughs, and other people dwelling in forests and wastes, and all others not living by their gain or store, were set at a fifteenth. Poor cottiers and others living by their bodily travail were not comprised in the tax of the fifteenth.*

Subsidies.

"History of Taxes,"
p. 1.

The aids thus granted appear to have been an extension of the Feudal Revenue arising from aids which, from the earliest times, were payable to the King. Madox says, "These aids were paid to the King by all persons who held immediately from him. Baronies and military tenancies rendered aid to the King. It was also paid by the towns and manors or lands which the King held in demesne." Madox adds: "In process of time the word 'aid' came to be used in a large indefinite sense. And there came into use a new word, '*Subsidium*,' which was not at all or not frequently used in the most ancient times." Cunningham says, "In England whatever was given to the King by Parliament to assist him on extraordinary occasions was called a '*Subsidy*.' The money so given was in *subsidium Regis*, an aid to the King, the better to provide for the dignity of the Crown, or the safety of the nation, in cases where the standing revenue was not sufficient." However, an aid and a subsidy appear to have been afterwards frequently used as synonymous terms. Thus, in a debate in the Commons on the grant of a subsidy on 7th Nov. 1601, Mr. Secretary Cecil said, "It was resolved it should have the old name of subsidy because *auxilium* and *subsidium* are all one." But, strictly speaking, the word aid had a more general signification, and was used to express any grant made in aid of the ordinary revenue, whilst a subsidy, or, as it was sometimes termed, a whole or entire subsidy, had a more special signification. This should be distinguished from the subsidy of tonnage and poundage, where the term subsidy is used for aid or duty, and which was a distinct grant of Customs duties, as has been already shown under the head of Customs.

Hansard.

See page 406.

Sinclair.

The tax known by the name of subsidy was first attempted in the second year of the reign of Richard II. in 1379. It was levied partly by a poll and partly by a tax upon income, or property. The Dukes of Lancaster and Brittany paid 10 marks each; every earl was charged 4 l.; every baron 40 s., &c. But the great body of the people, merchants, artificers, and husbandmen, were assessed a greater or lesser sum, according to the value of their estates.

Grants

* Under an Act of the following Session, inquisitions were taken in every parish, upon the oath of the parishioners, of the value of the assessments of the ninth. A record of the information so obtained was kept at the Exchequer, and this book, the "*Nonarum Inquisitiones*," was printed and published in 1807 under the authority of the Record Commission.

Grants by Parliament of tenths and fifteenths, and of subsidies, were occasionally made from the time of Henry III. up to that of James I., in whose reign the last grant of a tenth and fifteenth appears to have been made.

In the grant of a subsidy an imposition on land was included, and this appears to be the origin of the present form of land-tax. Thus, in a subsidy granted in 1523, in the fourth year of King Henry VIII., one shilling in the pound for four years was charged both upon land and goods. This charge was extended to those who were worth 5*l.* a year, and the tax was estimated to produce altogether 800,000 *l.*

The form of these grants may be seen in an Act of 1 Elizabeth, cap. 13, granting to the Queen a subsidy and two fifteenths and tenths towards "the great new charges and intolerable expenses your Highness is forced now to sustain by reason of the decay and loss of parcel of your ancient Crown." This grant comprehended a land-tax, property-tax, and poll-tax. Two whole fifteenths and tenths were levied of the moveable goods, chattels, and other things usual to such fifteenths and tenths, and "after such rate as was or hath afore this time been had and made to every shire, and to be divided in such manner and form as heretofore." The first fifteenth was made payable before 10th November 1559, and the second before 10th November 1560. One entire subsidy was also granted to be levied upon every person, spiritual and temporal, and every corporation within the realm, at two several payments, the first before 30th April 1560, the second before 20th January 1561, of every native-born person or corporation being worth 5*l.*, as well in coin as also plate, stock of merchandise, corn, household stuff, and all other moveable goods and money owing to them (excepting apparel and money they owe, "and intend in their conscience to pay,") 20*d.* in the pound for the first payment and 12*d.* for the second. Aliens resident in the kingdom were charged with 3*s.* 4*d.* in the pound for the first payment, and 2*s.* for the second, and, if not liable to these rates, to pay 4*d.* for each payment for each poll.

Mode of granting
and levying these
Taxes.

The charge upon lands and tenements belonging to native-born subjects was 2*s.* 8*d.* in the pound for the first payment, and 1*s.* 4*d.* in the pound for the second payment. Aliens were charged 5*s.* 4*d.* and 2*s.* 8*d.* for the respective payments.

Provision was contained for the appointment of Commissioners in every county, city, and town for assessing the subsidy "at the best value of every person of every degree," lands, tenements, &c., "whereby the greatest and most best sum might or may be set or taxed." Full powers were given to the Commissioners for this purpose, and they were also empowered to levy the amount by distress, if not paid within eight days after having been duly demanded. The Commissioners were to appoint collectors, who were to pay the amount into the Exchequer within one month after collection; 6*d.* in the pound was allowed for collection, to be equally divided between the Commissioners, the chief collectors, and sub-collectors.

There were many exemptions from the payment of this subsidy. Residents in Ireland, Jersey, and Guernsey, and the five ports corporate, were exempted, together with English residents in the counties of Northumberland, Cumberland, Westmorland, Durham, infants under the age of 21 years, for their goods and chattels, and the property of colleges, schools, and hospitals.

It would appear from the provision of this Act that a fifteenth was levied upon the old assessments, whilst the subsidy was assessed at the then actual value of property. Hatsell quotes from the Parliamentary History that "a tenth or fifteenth was a tax of money laid upon a city, borough, or other town throughout the realm, and so called because it amounted to a tenth or fifteenth part of that which the city or town had of *old* been valued at, and therefore every town knew what the amount of these were. Whereas a subsidy was raised upon every particular man's goods or lands, and therefore was uncertain." But it is clear that, practically, subsidies were also assessed at much less than the true value of property. In a speech upon a grant of a subsidy on 10th February 1575, Sir Walter Mildmay, the Chancellor of the Exchequer, is reported to have said: "I will let you understand such things as are very true and which I dare affirm, having more knowledge thereof than some other in respect of the place I hold in Her Majesty's service. How favourable the taxations of subsidies be through the whole reign cannot be unknown to any, whereby far less cometh to Her Majesty's coffers than by the law is granted, a matter now drawn to be so usual as it is hard to be reformed." On 2nd May 1592, Sir Robert Cecil, Secretary of State, said that "the usual late subsidies were very small, and were also imposed for the most part upon the meaner sort of Her Majesty's subjects; declaring that he knew one shire of this realm wherein there were many men of good living and countenance, but none of them in the said last subsidies assessed at above fourscore pound lands per annum. That in the City of London, where the greatest part of the riches of the realm are, there was no one assessed at above 200*l.* goods a man, and that not yet past above four or five such." On 7th November 1601 also, in a debate on the subsidy, Sir Walter Raleigh said, "A poor man pays as much as a rich, and peradventure his estate is no better than he is set at, or but little better; when our estates that be but 30*l.* or 40*l.* in the Queen's books are not the hundredth part of our wealth."

Hansard.

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In fact the subsidy, like the fifteenth, produced little more than the same sum from year to year. On the 2nd March 1592, Mr. Secretary Cecil said: "The double subsidy, and fifteenths and tenths lately granted amounted but unto 280,000*l*." And on 7th November 1601: "The last whole subsidy, after the rate of 4 *l*. lands and 8 groats on goods, came not to above 80,000 *l*.; the subsidy of the clergy, 20,000*l*.; the double fifteenths, 60,000 *l*." Lord Coke says that the fifteenths amounted to 29,000 *l*., and the subsidy to 70,000 *l*.; but for the greater part of Queen Elizabeth's reign, the subsidy came to 100,000 *l*., by the diligence and care of the Commissioners appointed by her.

Latest instance of grant of a Fifteenth to James I.

The last grant of a fifteenth was made in the year 1624, in James I.'s reign. In the early part of his reign, when much pressed for money, the King had expressed his unwillingness to resort to "the ordinary forms of subsidies offered to Princes in Parliament" in Letters of Privy Seal issued by him for the purpose of raising loans. Several subsidies were granted by Parliament to Charles I. Subsidies were also continued conformably to ancient usage during the Commonwealth, until they were superseded by assessments levied by the Parliament on the personal and landed property of the people, in order to provide for the better subsistence of their forces. These assessments of specific sums levied weekly or monthly, varied, according to the exigencies of the times, from 35,000 *l*. to 120,000 *l*. a month. They were found so productive, and in every respect so much superior to the ancient mode of subsidies, that, under the denomination of a land-tax, they have since formed a very considerable branch of the public revenue.

Assessments substituted by Parliament for Subsidies.

Sinclair.

Last subsidy granted to Charles II.

The last example of money being raised under the name of subsidy took place in Charles II.'s reign. Four entire subsidies were granted by the temporality, and another Act was passed (15 Charles 2, c. 9 & 10) confirming a similar grant from the clergy. These produced only 282,000 *l*. It was full time to give up a system of taxation which had become so unproductive that the King stated in a speech to Parliament that estates from 3,000 *l*. to 4,000 *l*. a year did not pay above 16 *l*. for all the four subsidies.

Various land-taxes, under the form of assessments, were also granted by Parliament in the reign of Charles II. In 1671, an Act was passed levying a percentage on all personal estates, and the yearly value of offices, lands, and tenements, and three poll-taxes were granted to the King. From this period to the Revolution no further aids or supplies of this nature were granted by Parliament; but arrears of those taxes previously granted were received at the Exchequer as late as the year 1688.

POLL-TAXES.

Tallage of the nature of a Poll-tax.

Madox, p. 506.

THE earliest instance of a poll-tax being granted by Parliament is to be found in the latter part of the reign of King Edward III. A similar tax had been frequently levied under the King's authority, and as part of the Crown Revenue, under the name of Tallage or Cuttings, because a certain proportion of their personal property was under this name taken from the subjects, and appropriated to the use of the Sovereign. Madox says: "Tallage was wont to be assessed upon the men of the demesnes and towns, sometimes in gross, *in common*; sometimes by the poll, *per capita*, or *per singulos*; at other times, partly one of these ways, and partly the other." The imposition of Tallage was continued as late as the 6th year of Edward III., notwithstanding the passing of the famous Statute, *De Tallagio non Concedendo*.

Poll-tax of Edward III.

Stevens, p. 110.

The first poll-tax was granted in 1377, in the 51st year of King Edward III. It was a tax of 4*d*. a head for every man and woman above the age of 16 years, beggars only excepted. Higher and graduated rates were charged according to the several qualities and conditions up to a duke, who was to pay 10 marks (6*l*. 13*s*. 4*d*.).

And in subsequent reigns.

This was followed in 1381 (5 Richard II.), by a poll-tax of half a mark (6*s*. 8*d*.) for every priest, whether secular or regular, and for each nun, and for every head of the laity, men or women, married or unmarried, above 15 years of age, of what state or condition soever, except beggars, 12*d*. There was a provision that the sufficient people in every town were to contribute to the assistance of the less able, but no person was to be taxed above 60 groats (1*l*.) both for himself and family.

Hansard.

This tax, which was proposed by the lords, "this way of Tallage seeming to them the best and most easy to the subject," but which the oldest English chronicles called "a new and strange subsidy," excited the greatest discontent, not only from its pressing so much more heavily upon the poor than upon the rich, but from the oppressive mode in which it was levied, and the rebellion of Wat Tyler, Jack Straw, and others, was consequent on its collection.

In Henry VI.'s reign, three poll-taxes were granted, by which aliens were charged far higher rates than natives.

Hansard, p. 480.

In 1513, the 4th year of Henry VIII., a poll-tax was granted similar to the original tax in 1377; of every duke, 10 marks (6*l*. 13*s*. 4*d*.); a lord, 4*l*.; a knight, four marks (2*l*. 13*s*. 4*d*.), and every man worth 800 *l*. in goods the same; of each man who had 40*s*. in wages,

wages, 12*d.*; and of every man at or above 15 years of age, 4*d.* Sir John Sinclair says Appendix, No. 13.
the tax was paid without much opposition.

This appears to have been the only poll-tax granted in the reign of Henry VIII., although the King levied similar exactions from his subjects on his prerogative in the form of "benevolences," in spite of the well-known Act of 1 Richard 3, c. 2, passed in 1483, condemning and abolishing these impositions, and emphatically declaring them to be "damned and annulled for ever." To the first benevolence imposed in the 17th year of his reign, the King himself gave the name of the "Amiable Graunte;" and a benevolence was paid into the Exchequer in his 21st year, priors and clergy of like ability being rated at 40 *l.*, knights at 40 marks (26 *l.* 13*s.* 4*d.*), esquires at 10 *l.*, and persons of inferior quality at five marks (3 *l.* 6*s.* 8*d.*).

Poll-tax of Henry VIII. in the form of "Benevolence."

Stevens, p. 180.

The reign of Edward IV. is remarkable for an attempt to lay a poll-tax on sheep. Every ewe, kept in a separate pasture, was charged 3 *d.*; every wether, 2 *d.*; and all sheep kept on commons, 1½ *d.* But the tax was found so difficult to collect or so oppressive that it was repealed in the next year.

Similar impositions continued up to 1688.
Sinclair, 1, p. 187.

No direct poll-tax appears to have been imposed from this period until 1641, when a poll-tax was imposed by the Long Parliament for the payment of the army, and the money was given to Commissioners appointed by Parliament, and not to the Treasury. A duke was assessed at 100 *l.*; a marquis at 80 *l.*; earls at 60 *l.*; viscounts and barons at 40 *l.*; knights of the bath, 30 *l.*; knights bachelor, 20 *l.*; esquires at 10 *l.*; every gentleman spending 100 *l.* a year at 5 *l.*; and others in proportion to their ability. The meanest person throughout the whole kingdom was not excused under 6 *d.*

Stevens, p. 287.

Three different poll-taxes were granted during the reign of King Charles II.: one in 1660, for raising money for disbanding the army. Stevens says of this imposition—"This was perhaps the greatest poll-tax and most particular that had been known." It was intended to raise 400,000 *l.* by this poll-tax; but although every person in the kingdom above 16 years of age, not receiving alms, was charged 6 *d.*, and heavy rates were imposed upon men of property and rank, yet it was so negligently collected that it produced by November 1660 only 252,167 *l.*

Sinclair, 1, p. 303.

Stevens, p. 303.

The second poll-tax was granted in 1666, by an Act, 18 Charles 2, c. 1, for raising moneys, by a poll and otherwise, towards the maintenance of the war. It produced 500,000 *l.*

The third poll-tax was granted in 1678, by the 29 & 30 Charles 2, c. 1, for raising money, by a poll and otherwise, to enable his Majesty to enter into an actual war against France. It produced 150,000 *l.* only.

In the reign of King William III. several poll-taxes were granted. The first was a property-tax as well as a poll-tax. All persons and corporations were to pay 10 *s.* for every 100 *l.* of debts and ready money; judges, and all persons practising law or physic, 3 *s.* in the pound; a similar impost on salaries; servants having above 3 *l.* a year to pay 1 *s.* in the pound; 3 *l.* and under, 6 *d.* The graduated rates of the poll-tax were charged at half the amount levied in 1641 by the Long Parliament. The produce under this Act was estimated at 300,000 *l.* The actual produce of the several poll-taxes imposed in the reign of King William III. has been stated as follows:—

Last Poll-tax in reign of William III.

Cunningham, p. 35

	£.
First Poll for 1689 - - - - -	288,438
Review of ditto, and additional Poll for 1690 - - - - -	23,059
Second Poll for 1690 - - - - -	239,958
First Quarterly Poll for 1692 - - - - -	579,178
Review of ditto for 1693 - - - - -	6,388
Second Quarterly Poll for 1694 - - - - -	486,321
Capitation for 1697 - - - - -	612,912
Third Quarterly Poll for 1698 - - - - -	321,397
TOTAL - - - £.	2,557,651

On 16th February 1693, the question that a tax by poll be granted was negatived in the Committee of the House of Commons.

No poll-tax has been imposed in this kingdom since 1698, although the arrears of poll-taxes continued in course of collection for some years afterwards.

Duties on marriages, births, and burials, and on bachelors and widowers, were imposed in 1695, by the Act 6 & 7 Will. & Mary, cap. 6, towards providing for the expenses of the war against France. They were imposed in England and Wales, for five years, from 1st May 1695, and were afterwards extended to 1706.

Duties on Marriages, Births, and Burials, and on Bachelors and Widowers, imposed in 1695.

The amount levied on the marriage of every person, except such as received alms, during this period was 2 *s.* 6 *d.* An additional amount was levied according to the degree of the bridegroom, the sums being specified in the Act. The scale was graduated from 50 *l.* payable by a duke, to 20 *l.* payable by a baron, with lesser sums for their eldest

On Marriages.

Appendix, No. 13.

sons and for their younger sons. The scale was continued down to 5 *l.* for a "squire, or reputed squire, or writing or owning himself as such"; and 1 *l.* for a gentleman, described in the same terms. These duties were payable by the husband on demand, and as no ladies were included in the graduated scale, it may be presumed that they were chargeable only with the sum of 2 *s.* 6 *d.* to be levied upon "the respective marriage of every person."

There is a provision in the Act by which the duties on marriages are chargeable on all persons who shall cohabit and live together as man and wife, as if they had married. The duties are also made chargeable upon every pretended marriage.

The duty payable on the birth of every child was 2 *s.*, with a similarly graduated scale of additional duties, varying from 30 *l.*, on the birth of a child of a duke, to 15 *l.* on that of a baron, 1 *l.* of an esquire, and 5 *s.* of a gentleman. These duties were payable by the parents or guardians.

On Burials.

The duty on the burial of every person was 4 *s.*, with a graduated scale of additional sums, from 50 *l.*, on the burial of a duke or duchess, to 20 *l.* on that of a baron or baroness; 5 *l.* on that of an esquire, or his wife or widow, and 1 *l.* for a gentleman, his wife or widow. This duty was leviable before any other debts or duties whatsoever; and was made payable by the executors, administrators, parents, guardians, or husband, as the case might be.

On Bachelors and Widowers.

A duty of 1 *s.* a year was also levied upon every bachelor above the age of 25, and every widower having no child or children, with additional yearly sums according to a specified scale varying from 12 *l.* 10 *s.* on a duke, to 5 *l.* on a baron, 1 *l.* 5 *s.* on an esquire, and 5 *s.* on a gentleman. These duties were payable half-yearly.

All the duties leviable under this Act were to be collected for the first year under the Land Tax Commissioners, and for the remainder of the term under the local magistrates. Provision was made for the appointment of assessors and collectors, for the due registration of marriages, births, and burials, in each parish by the clergy; and for information to be furnished by every householder of persons chargeable under the Act.

Amount and appropriation of these Duties.

The Act contained the usual clause of loan, by which 650,000 *l.* was authorised to be borrowed on the credit of the duties, at an interest of 8 *l.* per cent. amounting to 52,000 *l.* a year. Of the sum thus authorised, 551,133 *l.* was raised in the year ending Michaelmas 1695, and the further sum of 98,367 *l.* in the following year; thus completing the loan of 650,000 *l.* But the amount of duties received yearly was not sufficient to meet the interest of the loan; and nearly the whole amount of the principal of the loan was charged in 1697, upon the first general mortgage. The amount of these duties received in each year at the Exchequer, was as follows:—

£.				£.			
In the Year ending	Michaelmas,	1696,	54,310	In the Year ending	Michaelmas,	1702,	45,217
"	"	"	1697, 26,179	"	"	"	1703, 45,112
"	"	"	1698, 31,940	"	"	"	1704, 40,312
"	"	"	1699, 66,635	"	"	"	1705, 37,761
"	"	"	1700, 33,198	"	"	"	1706, 40,945
"	"	"	1701, 44,103				

These duties expired in 1706, but the arrears were received for some years later.

PAPIST TAX.

Papist Tax, imposed in 1723.

In 1723, an Act was passed for laying a tax upon Papists and Non-jurors, by raising 100,000 *l.* upon their real and personal estates, over and above the double land-tax, and all other taxes paid by them. The occasion of this partial tax (as unjust in principle as the old exactions from the Jews), was the discovery of a plot in favour of the Pretender, in which, without proof, the Roman Catholics were supposed to be particularly concerned. To give it the appearance of lenity, it was granted in lieu of the rents and profits of two-thirds of their registered estates for one year, which had been subjected to forfeiture in the reign of Queen Elizabeth, by a law that probably was never intended to be carried into execution. The intention of proposing a tax of this kind was first mentioned by Mr. Walpole, the Chancellor of the Exchequer, in a Committee of Ways and Means, on 31st October 1722, and the resolution for that purpose was agreed to by the House on 26th November; but, as the tax met with much opposition, the Act was not passed till 27th May 1723. The sums assessed by the Act upon the different counties and principal cities amounted only to 95,989 *l.* 19 *s.* 9 *d.*, without deducting the allowance for collection; yet the Treasury were empowered to borrow upon credit of the tax, the full sum of 100,000 *l.* at 3 *l.* per cent., either by loans or Exchequer Bills: £5,726 16 *s.* 3 *d.* was paid out of the Sinking Fund for interest and circulation of the Exchequer Bills charged on this tax; but this amount was afterwards replaced to the Fund.

Grellicr's Hist. of Nat. Debt, p. 138.

LAND TAX.

THE more modern system of Land Tax entirely superseded all the former methods of rating either property, or persons in respect of their property, whether by tenths or fifteenths, subsidies on land, hydages, scutages, or tallages. It was first imposed in its present form under the Act 4 Will. & Mary, c. 1, in the year 1692, when a valuation of the land was made, and the amount of this assessment has never been altered. The tax was originally granted for one year only, but was continued by subsequent annual Acts up to 1798. A rate of 4 s. in the pound was to be levied on the full yearly value of lands, tenements, and hereditaments, at a rack-rent, without any abatement for any charges whatsoever; exception was made in the cases of universities, colleges, schools, hospitals, and almshouses, as well as lands under 20 s. yearly value.

A similar rate was to be paid on the yearly value of all personal property, deducting such sums as were *bonâ fide* owed, desperate debts, stock upon lands, and such goods as were used for household stuff, 24 s. being payable of every 100 l. value, and the yearly value being thus calculated at 6 l. per cent. The rate of 4 s. in the pound was payable also upon all salaries, &c., of officers, except of military officers in muster, or in pay in the Army, Navy, or Ordnance, and benefices of resident clergymen under 40 l. a year. The exceptions were in some measure compensated by the imposition of a double rate on the property of all papists, or reputed papists, above 16 years of age, not having taken the oaths of supremacy and allegiance, and of all gentlemen, or so reputed, or above that quality who paid, or ought to have paid, Poll-tax, and had not taken the oaths. Commissioners were appointed in the Act for the several counties, cities, towns, &c., who were to appoint assessors for the respective parishes.

During the subsequent years up to 1798, the Land Tax was occasionally lowered, sometimes to 3 s. and 2 s., and in two instances to 1 s., but it was most frequently fixed at 4 s. in the pound, which rate it has never exceeded.

By the Act 38 Geo. 3, c. 5, certain quotas were imposed on each county, and these quotas have since remained in force.

By another Act of the same Session, 38 Geo. 3, c. 60, the Land Tax was made perpetual at 4 s. in the pound, and provision was also made for its redemption by transfer to the Commissioners for the Reduction of the National Debt of 3 l. per Cent. Stock, producing an annuity exceeding by 1-10th the amount of Land Tax redeemed. Upon such transfer, the dividends of the stock were to cease, and the principal to remain in the names of the National Debt Commissioners.

In 1802 the Act 42 Geo. 3, c. 116, was passed for consolidating the Acts for the Redemption of the Land Tax. Under this Act the terms of redemption were extended in certain cases, when the Land Tax did not exceed 25 l. a year, to payments in money, equivalent to 3 l. per Cent. Stock, according to the market price of the day, and these monies were directed to be invested in 3 l. per Cent. Stock, to be held by the National Debt Commissioners, and the dividends to cease. Provisions were also contained in the Act by which any person might redeem the Land Tax on another person's land, either for the purpose of investment, or of obtaining a qualification for a vote for county elections.

A further Act, 53 Geo. 3, c. 123, was passed in 1813, which gave facilities for the redemption of Land Tax by extending the period of transfer of stock, or payment in money, over several years by instalments, and under which terms more advantageous to purchasers were offered. Priority of redemption granted by the Act 42 Geo. 3, c. 116, to persons in possession was repealed, and persons in remainder, reversion, or expectancy, were entitled to redeem according to priority of contract. The tax on houses with lands attached, not exceeding $\frac{1}{4}$ of an acre, if not amounting to more than 10 l. a year, might be redeemed at 18 years' purchase; and Land Tax not exceeding 10 l. a year might be redeemed by paying a double tax, either for 18 years certain, or until the amount of the additional rate invested in 3 l. per Cent. Stock, together with the accruing dividends invested and accumulating at compound interest, should produce an annual interest exceeding by 1-10th the amount of Land Tax so redeemed, in either of which events the dividends were to cease.

In 1837, the Act 7 Will. 4, c. 17, authorised the cancelling of the capital stock transferred into the names of the Commissioners for the Reduction of the National Debt, on account of the Redemption of Land Tax, for the cancelling of which it appeared that no provision had been made by previous Acts, notwithstanding the cessation of the dividends thereon. The amounts of 3 l. per Cent. Stock held on 11 March 1837, and directed to be cancelled, is recited to be 26,699,857 l. 2 s. 4 d., of which 431,789 l. 7 s. 9 d. had been transferred and invested under sec. 6 of the 53 Geo. 3, c. 123; and a further amount of 470 l. 15 s. 9 d. invested under sec. 6 of this last named Act was directed to be cancelled from the 5th April 1838.

Various inquiries into the operation of the Acts for the Redemption of Land Tax were made by the Select Committees of the House of Commons in 1836 and the House

Land Tax.

Blackstone, vol. i, p. 307.

First imposed in its present form in 1692.

When a similar rate was also imposed on Income.

Variation of rate from time to time.

Quotas imposed on each county, in 1798, and Land Tax made perpetual, with provisions for redemption.

Extension of these provisions in 1802.

Further facilities for redemption in 1813.

Act of 1837, for cancelling Capital Stock transferred for redemption.

Parliamentary inquiries into system of redemption of Land Tax.

Appendix, No. 13.

79—1836.

464—1837.

411—1846.

of Lords in 1837, on Agricultural Distress, and of the House of Commons on Burdens on Land in 1846. It was stated that in consequence of the high price of the Funds, the redemption was a dead letter, except for the purposes of insurance against increased charges in cases where there was a prospect of the value of the land being materially improved. That when the power of redemption was first given, Consols being at 50, the Land Tax could be redeemed at 18½ years' purchase, whilst in 1836, when the price of the 3 l. per Cents. was 90, it would amount to 33½ years' purchase: that the excess of one-tenth in the consideration for redemption was originally imposed with a view to defray the expense of the measure, but that its amount had far exceeded the total amount of expense up to that period, and it was suggested that the excess of one-tenth should be relinquished in order to facilitate the redemption. Objections were raised, that there was no reason why the system of redemption should be thus altered so as to become a loss instead of a gain, which it had hitherto produced to the revenue; and that while the interest of money remained so low, unless a more material reduction were made in the rate of redemption, the public would not avail themselves of it.

Further legislation
in 1853.

There was, however, no further legislation upon the subject till 1853, when, under the Act 16 & 17 Vict., c. 74, the terms of redemption were reduced, and the amount fixed at 17 l. 10 s. per cent. less than the consideration, both of money and Stock, stated in the Act of the 42 Geo. 3, c. 116. By the Act cap. 90 of the same Session, power was given to invest any monies arising from the Redemption of Land Tax in the purchase and cancelling of any Parliamentary Stocks or Annuities chargeable upon the Consolidated Fund. By a further Act of the same Session, cap. 117, the redemption was restricted to persons having an interest in the property upon which the Land Tax was charged. It appeared that this provision was rendered necessary by an anomalous practice that had arisen under the provisions of the 42 Geo. 3, c. 116, of the Redemption of the Land Tax by intermediate purchasers not interested in the land. The Redeemed Land Tax thus became personalty, and the Government still remained subject to the responsibility of collecting the tax even when they had no interest in it.* The intention of the Act was to get rid of the Land Tax, when redeemed, as a distinct charge, so that it should merge absolutely. It was intimated by the Finance Minister that in another Session the whole subject would probably be dealt with in a more general and comprehensive form.

Chancellor of Ex-
chequer,
15 August 1853,
Hansard.
Mr. Wood, 411—
1846.

The Act 24 & 25 Vict. c. 91, passed in 1861, after reciting the provisions of the Act 6 Geo. 4, c. 32, for applying the excess or surplus of Land Tax assessed in certain cases beyond the quota or proportion payable by the several parishes or places, enacted that all such surplus Land Tax should be paid to a separate account at the Bank of England, and when the amount should be sufficient to redeem 3 l. Land Tax, or the whole Land Tax if less than 3 l., in any such parish or place, it should be applied in the purchase and cancelling of Stock for the redemption of such Land Tax.

Amount of Land Tax in 1798.	The Land Tax Act, 38 Geo. 3, c. 5, states the amount to be	£.	s.	d.
266—1836.	raised in England - - - - -	1,989,673	7	10½
	„ „ Scotland - - - - -	47,954	1	2
	TOTAL - - - £.	2,037,627	9	—¼

But the actual assessments exceeded the amount fixed by the Act by about 20,000 l.

Assessment for per-
sonal estates.

J. Wood, 79—1836.

Of the total amount assessed, there was charged on pensions, offices, and personal estates, about 150,000 l., being at 24 s. per cent. on their full value. The assessment on personal estates appears to have been unaccountably small, considering that it was evidently the intention of the Act to levy the tax on *personal property of all descriptions*, but no record remains of the mode in which this contribution on personal property was originally levied. Through the operation of subsequent Acts, this portion of the Land Tax has now ceased to be productive to the Exchequer, the tax on personal estates having been repealed by the 3 Will. 4, c. 12.

The small amount which continues to be charged on salaries, &c., is deducted from the yearly payments. In 1836 this amount did not exceed 11,000 l.; in 1868-9 it was reduced to the sum of 19 l. 16 s.

Quota of Land Tax in 1846.	In 1846 the quota of the tax charged on land amounted in England to -	£.
J. Wood, 411—1846.	„ „ „ Scotland -	1,858,848
	TOTAL - - - £.	47,954
		1,906,802

And amount re-
deemed and unre-
deemed.

And the Report of 1846 states the amount unredeemed at that period to be -	£.
Showing the amount redeemed to be - - - - -	1,164,042
	742,760
	No

Wood, pa. 256—1836.

* This operation was called "redemption without exoneration." The amount thus redeemed in 1863 was 4,678 l.

No return of the amount unredeemed appears to have been made to Parliament since the year 1846. Appendix, No. 13.

The general result of all these provisions and their operation in respect of the imposition and Redemption of Land Tax, as well as the progress in each financial year, may be seen in the preceding Abstract Account, contained in Appendix XI. General result shown in Abstract Account, Appendix XI.

It will be seen that the total amount of the Land Tax in 1798, when the system of Redemption was established, was	£.	2,037,627
From which, after deducting the amount charged on pensions and offices, the whole of which has since lapsed, viz.		150,000
There would remain charged on lands and tenements		1,887,627
The annual amount of Land Tax received in 1868-9 was		1,117,571
And the actual amount redeemed		802,448
Showing a Total of	£.	1,920,019

The total amount of Capital Stock cancelled for Redemption of Land Tax is 28,905,641 *l.*, with an annual saving of dividend of 867,166 *l.*, being somewhat more than 87. per cent. in excess of the annual amount of Land Tax redeemed.

With reference to the annual amount of Land Tax paid into the Exchequer, it should be observed that up to 5th April 1854, the net amount, after defraying the costs of collection, was so paid in. Since that period, the gross amount has been paid into the Exchequer. No Land Tax is charged in Ireland.

DUTIES of 6 *d.* and 1 *s.* in the £. on PENSIONS, SALARIES, &c.

In addition to the Land Tax payable upon pensions and the profits of offices in Great Britain, which was first imposed in 1692, further deductions of 6 *d.* and of 1 *s.* in the £. were afterwards authorised by Parliament. Duty of 6 *d.* in the £. on Pensions, &c., granted 1720.

The deduction of 6 *d.* in the £. from all pensions and annuities charged upon the hereditary or temporary revenues, those to the Royal Family excepted, and from all salaries, fees, and wages in respect of offices of profit, granted by or derived from the Crown, and from all other payments whatsoever from the Crown, Army and Navy pay only excepted, was first authorised in 1720, by section 19 of the Act 7 Geo. 1, s. 1, c. 7. The produce of this duty was to be applied towards reimbursing to the Civil List the amount payable in respect of the annuities created by the Loan of 500,000 *l.*, raised under the Act, for the purpose of paying off debts on the Civil List. The duty was to continue in force until the redemption of these annuities.

The annual charge for interest on the Loan, at the rate of 5 *l.* per cent., amounted to 25,000 *l.* The average produce of the 6 *d.* duty was for many years about 30,000 *l.* a year. In 1780 its amount had increased to 45,000 *l.* a year.

The duty of 1 *s.* in the £., over and above all other duties already charged upon the yearly value or amount of all salaries, fees, and perquisites, in respect of offices and employments of profit in Great Britain, and upon all pensions and other gratuities payable out of the King's revenue, exceeding 100 *l.* a year, was first granted in 1757 by the Act 31 Geo. 2, c. 22, as a War Duty, and towards raising a fund for payment of the annuities created by the Loan to be raised under the Act. No deductions were to be made in the case of annuities to the Royal Family, or of Army and Navy pay. And further duty of 1 *s.* in the £. in 1757.

The profits of offices, consisting partly of perquisites, were to be charged according to the Land Tax Assessment. In 1780, the produce of the 1 *s.* duty was about 28,000 *l.* a year.

The greater part of the duties of 6 *d.* and 1 *s.* in the £. were collected at the Exchequers at Westminster and Edinburgh, the amounts being deducted from the payments when they were made.

Blackstone, vol. 1.
p. 326.

Judge Blackstone, in his "Commentaries," describes the duty of 1*s.* in the £. on Salaries, &c., as "this highly popular taxation."

The Commissioners of Public Accounts referred to these duties in their Second Report, in 1781, but made no farther recommendation than that the payments of these revenues into the Exchequer should be accelerated.

Objections made to these duties by Finance Committee of 1797.

The Finance Committee of 1797 made further inquiries into these duties, and in their 12th Report strongly objected to the continuance of their collection. They observed that the 6*d.* duty was not imposed absolutely, but the Statute granting it operated only by enabling his Majesty to cause this deduction to be made, and it appeared that a discretionary power had been accordingly exercised, in several instances, by dispensing with this deduction under the authority of the Treasury. It was also shown that the 6*d.* duty had been frequently dispensed with, by Parliamentary authority, in the grant of pensions, as well as in annuities arising from the Public Debt. With regard to Salaries, the Committee were entirely of opinion that these duties only served unnecessarily to multiply the number of receipts and payments, by taking back with one hand what had just been given with the other, diminished too by the charge of collection; and that if the salaries were too high, the obvious and simple mode of deriving an aid from them to the revenue must be by their reduction.

For several years previously to 1797 the average net produce of the 6*d.* duty was shown to be about 45,000*l.*, and of the 1*s.* duty 33,000*l.* a year.

Duties made perpetual in 1809.

These duties were repealed in 1808 by the Act 48 Geo. 3, c. 2, in consequence of difficulties which had occurred in their collection under the existing provisions of law, and were re-granted, subject to previous exemptions, for one year, and placed under the management of the Property and Income Tax Commissioners. They were made perpetual by 49 Geo. 3, c. 32, passed in the following year, when they were placed under the management of the Commissioners of Taxes. A mistake made in the Schedule to this Act, by which the sum of 6*d.* was charged upon all Pensions and Salaries, instead of 6*d.* in the £., was rectified by a subsequent Act of the same Session, 49 Geo. 3, c. 110.

Their amount in 1830.

In 1830 the total net produce of the Land Tax, and of the 6*d.* and 1*s.* duties on Salaries and Pensions in Great Britain, was as follows:—

	£.
Land Tax, 4 <i>s.</i> in the £.	- - - 32,020
6 <i>d.</i> in the £. on Pensions and Salaries	- - 8,353
1 <i>s.</i> in the £. ,, ,,	- 15,565
	£. 55,938

Duties discontinued from Civil List payments in 1830;

In the Civil List Act, 1 Will. 4, c. 25, passed in 1830, all payments out of the Civil List were to be made free from all charges for Land Tax and 1*s.* and 6*d.* duties.

and finally repealed in 1834.

These deductions were finally abolished in 1834 by the Act 4 & 5 Will. 4, c. 11, which directed all pensions and yearly payments out of the Public Revenue to be paid less by the amount of the 1*s.* and 6*d.* duties.

Absentee tax in Ireland of 4*s.* in the £. on pensions, &c.

The duties of 6*d.* and 1*s.* in the £. on Pensions and Salaries were never extended to Ireland; but a duty somewhat analogous to the 4*s.* Land Tax was imposed in Ireland in the reign of Queen Anne. This was a duty of 4*s.* in the £., which was imposed by the Irish Act, 2 Anne, c. 3, on Pensions, Salaries, &c. of persons not actually residing in Ireland for six calendar months in the year. It was better known as the Absentee Tax, and was originally imposed for two years only, but was continued from time to time by subsequent Acts. The net produce to the revenue in each year is stated in the preceding accounts of Irish Income. The highest amount was reached in 1776-7, being 21,530*l.*, but the average annual receipt was much less. This Absentee Tax was finally repealed in the year after the Union by an Act of the Parliament of the United Kingdom, 41 Geo. 3, c. 100.

ASSESSED TAXES.

Assessed Taxes.

Of the various taxes assessed at different rates, which have from time to time been imposed in this country, and have been consolidated under the general name of "Assessed Taxes," the following are the description and amounts which remained for the last financial year ended 31st March 1869, viz.:—

DESCRIPTION.	TOTAL		Details of receipt of Land and Assessed Taxes in 1868-9.
	Available Produce, 1868-9.		
	£.		
Assessed Taxes, Schedule B.—Inhabited houses - - - - -	1,181,349		
„ „ C.—Servants - - - - -	233,533		
„ „ D.—Carriages - - - - -	408,604		
„ „ E.—Horses for riding - - - - -	274,445		
„ „ F.—Other horses and mules - - - - -	161,129		
„ „ G.—Dogs - - - - -	70,008		
„ „ H.—Horse dealers - - - - -	16,133		
„ „ I.—Hair powder - - - - -	975		
„ „ K.—Armorial bearings - - - - -	68,787		
„ Additional 10 <i>l.</i> per cent. per 3 Vict. c. 17 - - - - -	1,613		
„ Penalties in law proceedings, and costs recovered - - - - -	2,124		
„ Miscellaneous - - - - -	615		
TOTAL - - - £.	2,369,315		
Add, Land Taxes on lands and tenements - - - £. 1,117,570			
„ Duties on offices and pensions - - - - - 20			
	1,117,590		
TOTAL Land and Assessed Taxes - - - £.	3,486,905		

The whole of this amount was derived from Great Britain, no Assessed Taxes having been imposed in Ireland since 1823. A rate on dogs has, indeed, been imposed during the last two years in Ireland under the Act, but for protective purposes only, and its net produce is paid in aid of the local funds.

It will be seen that while the total receipt within the year by the Commissioners of Inland Revenue thus amounted to 3,486,905*l.*, the total amount paid into the Exchequer, and available for Public Expenditure, was 3,494,000*l.*

INCOME AND PROPERTY TAX.

Earliest direct Property Tax on record, in 1340.

IN the historical sketch of the progress of direct taxation in this country, it has been shown that the earliest tax of which the details are recorded, the ninth imposed by Edward III., in 1340, was a direct Property Tax.

Other graduated assessments, really constituting an Income Tax.

But in fact, every benevolence, poll tax, and similar imposition, including that bearing the general term of the Land Tax, which was graduated according to the income and property of the person upon whom it was levied, became a species of Income and Property Tax. It was this consideration which finally led to the imposition of the Income and Property Tax in its present form.

Graduated War Assessed Taxes of 1797, admitted to be an Income Tax.

When Mr. Pitt proposed, in 1797, to impose the War Assessed Taxes, which were graduated according to the amount of the assessment, he admitted that his object was to raise money really by a tax upon income, though nominally by what was known as "Assessed Taxes." This object was carried into effect by the Act which was consequently passed, entitled "An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War." It imposed additional duties of assessed taxes regulated by the amount of income possessed by the person charged, provided such person possessed an income of 60*l.* a year, or upwards.

First direct Income Tax proposed by Mr. Pitt in 1798.

In the following Session Mr. Pitt proposed, in his Budget of 3 December 1798, to substitute a more direct Income Tax for this imperfect tax on income through the medium of the assessed taxes. His plan was to impose a graduated tax on incomes from 60*l.* to 200*l.* a year, and 10*l.* per cent. upon all incomes above 200*l.* His Estimate was as follows:—

		Taxable Income.
		£.
Rents of lands, houses, &c., England - - - - -	£. 40,000,000	
" " " " " Scotland - - - - -	5,000,000	
		45,000,000
Incomes of residents in Great Britain, derived from abroad - - - - -		3,000,000
Annuities from the public fund - - - - -		12,000,000
Profits of professions - - - - -		2,000,000
Profits of trade and commerce - - - - -		40,000,000
		£. 102,000,000

His Income Tax Act, and appropriation of produce.

This Income Tax was accordingly imposed by the Act 39 Geo. 3, c. 13, the produce being appropriated to the same purposes as the War Assessed Taxes, and to services voted in each year not exceeding 10,000,000*l.* in any one year, to the payment of interest on loans charged thereon, and to the purchase of Stock created by such loans; the duties to cease when annuities should have been so purchased to the amount created by such loans.

Estimated and actual produce.

He thus estimated the produce of the 10*l.* per cent. Income Tax at 10,000,000*l.* It was proposed that it should commence from 5 April 1798, and be raised in lieu of the War Assessed Taxes, which should then cease.

In the Budget of 7 June 1799, Mr. Pitt estimated the Income Duty for 1799 at 7,500,000*l.*; and in his Budget of 24 February 1800, he stated that it would apparently produce no more than 6,200,000*l.*; but that, with some new regulation, he estimated the produce for 1800 at 7,000,000*l.*

In his Budget of 18 February 1801, Mr. Pitt stated that when he took credit for 7,000,000*l.* as the produce of the Income Tax in 1800, he conceived he had good grounds for his calculation, yet he did not think he should now be justified in taking its produce at more than 6,000,000*l.*

It may be seen from the receipt side of the preceding Income and Expenditure Accounts, that the actual available produce of the Income Tax in each year was far short of the estimated amounts. The annual receipts are shown also in the Table at page 18.

Act repealed in 1802.

These duties on income ceased and determined on 5 April 1802, under the Act 42 Geo. 3, c. 42. It was estimated that the annual loss to the Revenue would be 5,600,000*l.*, and in lieu of the Income Tax, certain duties on Customs and Excise and Assessed Taxes were permanently imposed, to the estimated annual amount of 4,000,000*l.*

Income and Property Tax of 1803.

The Income and Property Tax was revived on the re-commencement of the war, being imposed as a War Duty at 5*l.* per cent., from 5 April 1803, by the Act 43 Geo. 3, c. 122; the Annual Exchequer Receipt was estimated at 4,500,000*l.*

In

In 1805 an additional $1\frac{1}{4}$ l. per cent. was imposed by 45 Geo. 3, c. 15, from 5 April 1805, with an estimated receipt of 1,150,000 l. Appendix, No. 13.

In the following year the rate was increased, by the Act 46 Geo. 3, c. 65, to 10 l. per cent. from 5 April 1806, the produce of the additional 5 l. per cent. being estimated at 5,000,000 l. By this Act the dividends in the Public Funds were for the first time brought within the principle which charged Income at its first source, provision being made that the Bank of England should make the assessment, and deduct the tax from the dividends. The tax upon such dividends and annuities had been previously assessed and collected in the several localities. Additional rates imposed in 1805 and 1806.

This War, Property, and Income Tax was repealed from 5 April 1815, at an estimated annual loss to the Revenue of 14,318,573 l., although large amounts of arrears were subsequently received. This War Income and Property Tax finally repealed in 1815.

There was this distinction between the Income Tax of 1798 and the Income and Property Tax established in 1803, after the renewal of the war. In 1798 the tax was more directly one upon income, all persons being required to make returns of the whole of their income, from whatever source derived, and being charged with the duty accordingly. In 1803 the present system of charging incomes derived from property and profits, at their first source, was introduced, and returns of the whole income were no longer required. The various descriptions of income charged with duty were also, for the first time, distributed under the several schedules, A. B. C. D. E., as at present. Distinction between the two systems of taxation of 1798 and 1803.

It should be observed that both the Income Tax of 1798, and the Income and Property Tax of 1803, were imposed by the British Legislature upon Great Britain alone. Ireland had then a separate financial Government, and no such direct impost was authorised to be levied in that country. Neither extended to Ireland.

In 1842 the Income and Property Tax was reimposed, under Sir Robert Peel's Government, not as a War Tax, but for the purpose of raising funds towards meeting the annual deficiency which then existed in the Revenue to provide for the expenditure of the country. It was subsequently continued as a substitution for many duties which impeded the commerce and manufactures of the kingdom, and to enable Parliament to abolish or reduce these duties, and to simplify the collection of those which remained. It has since become recognised as a permanent source of the Public Income. Reimposition of Income and Property Tax in 1842 ;

Upon its introduction in 1842, the Income Tax was limited to Great Britain. It was for the first time extended to Ireland in 1853, under the Act 16 & 17 Vict., c. 34, having been proposed by Mr. Gladstone, then Chancellor of the Exchequer. extended to Ireland in 1853.

AMOUNT of Duty Assessed on Property and Income under each Schedule from the Year ending 5th April 1843 to 5th April 1869, with the Amount of available Revenue received into the Exchequer in the corresponding Financial Year.

Years ending 5th April	Rates of Duty.	ASSESSMENT UNDER SCHEDULES					Total Amount.	Total available Exchequer Receipts in Financial Year.
		A.	B.	C.	D.	E.		
1843	7d. in the £. on incomes of 150l. and upwards (Great Britain).	£. 2,500,968	£. 331,564	£. 812,983	£. 1,681,852	£. 278,181	£. 5,608,546	£. 580,885
1844	7d. - - - - -	2,471,859	328,320	795,702	1,581,540	326,736	5,504,157	5,340,991
1845	7d. - - - - -	2,486,232	323,970	767,896	1,578,769	319,630	5,476,497	5,345,581
1846	7d. - - - - -	2,587,144	331,933	744,630	1,717,423	330,094	5,711,224	5,100,997
1847	7d. - - - - -	2,604,820	324,062	756,602	1,768,420	337,163	5,791,067	5,543,057
1848	7d. - - - - -	2,653,287	321,840	760,939	1,754,363	344,366	5,834,795	5,604,406
1849	7d. - - - - -	2,754,563	332,220	769,735	1,684,609	352,416	5,793,543	5,496,194
1850	7d. - - - - -	2,727,756	326,482	766,002	1,570,566	338,471	5,729,577	5,558,919
1851	7d. - - - - -	2,725,790	320,738	769,524	1,605,974	332,421	5,754,447	5,524,228
1852	7d. - - - - -	2,767,019	310,428	767,645	1,668,749	331,878	5,845,719	5,439,643
1853	7d. - - - - -	2,782,500	305,145	749,209	1,699,970	333,002	5,869,826	5,654,677
1854	7d. in the £. on incomes of 150l. and upwards, and 5d. from 100l. to 150l., and extended to Ireland.	3,311,284	406,166	799,666	2,236,815	379,108	7,138,039	{ 5,731,776* 2,731,299†
1855	1s. 2d. in the £. on incomes of 150l. and upwards, and 10d. from 100l. to 150l.	6,716,460	805,496	1,527,599	4,488,825	819,710	14,358,090	10,642,620
1856	1s. 4d. in the £. on incomes of 150l. and upwards, and 11½d. from 100l. to 150l.	7,755,081	921,873	1,718,560	5,083,153	963,855	16,447,522	15,070,958
1857	- - - - -	7,836,603	920,030	1,889,650	5,171,844	1,074,226	16,892,353	16,089,933
1858	7d. and 5d. - - -	3,703,301	446,718	860,865	2,392,243	502,398	7,905,525	11,856,114
1859	5d. - - - - -	2,662,707	322,805	611,394	1,769,923	383,831	5,750,750	6,683,586
1860	9d. and 6½d. - - -	4,816,518	573,795	1,113,799	3,247,087	712,286	10,463,485	9,596,105
1861	10d. and 7d. - - -	5,472,281	637,558	1,145,035	3,613,907	758,450	11,627,231	10,923,816
1862	9d. and 6d. - - -	5,193,014	607,578	1,090,620	3,390,165	708,726	10,990,102	10,365,000
1863	9d. and 6d. - - -	5,218,982	602,154	1,149,473	3,544,239	733,793	11,248,64	10,567,000
1864	7d. in the £. on incomes of 100l. a year and upwards, with abatement on 60l. of incomes under 200l.	4,109,304	471,711	919,587	2,922,980	573,850	9,001,43	9,084,000
1865	6d. - - - - -	3,766,260	427,379	801,112	2,752,494	511,273	8,258,518	7,958,000
1866	4d. - - - - -	2,568,370	282,791	551,178	2,002,310	358,705	5,763,354	6,390,000
1867	4d. - - - - -	2,087,236	282,536	560,674	2,636,583	361,466	5,928,495	5,700,600
1868	5d. - - - - -	2,754,273	373,691	701,866	3,353,447	458,091	7,641,368	6,177,000
1869	6d. - - - - -	- - -	- - -	Not yet made up			- - -	8,618,000

* In year to 5 Jan. 1854.

† In quarter to 5 April 1854.

THE Total Amount of Income and Property Tax paid into the Exchequer in 1868-9, and available for Public Expenditure, was 8,618,000l. The net available Produce received within the Year by the Commissioners of Inland Revenue was as follows:—

Net available produce within the year 1868-9.

	GREAT BRITAIN.	IRELAND.	TOTAL.
In 1868-9 - - -	£. 8,094,283	£. 529,225	£. 8,623,508

Appendix, No. 13.

POST OFFICE.

Post Office.

Full information, as to the Post Office revenue and its management, is contained in the annual reports of the Postmaster General, the first of which was issued in 1854, and in the publication, bearing an official character, called "Her Majesty's Mails." Some further statements respecting the Hereditary Post Office Duties may be found in a subsequent part of this Appendix, under the head of Hereditary Revenues.

Foreign Letter Post first established in England by James I.
See First Report of Postmaster General.

The first establishment of a letter post in England, by the Government, was in the reign of James I., who, as is stated in a proclamation by Charles I., sat on foot a post office for letters to foreign countries, "for the benefit of the English merchants."

Inland Post Office established in Great Britain in 1635.

It was not till the reign of Charles I. that a post office for inland letters was organized in Great Britain. This was established, in 1635, by royal proclamation. The rates of postage were fixed at 2*d.* the single letter, for any distance under 80 miles; 4*d.*, up to 140 miles; 6*d.* for any longer distance in England; and 8*d.* to any place in Scotland.

Management and revenue of the Post Office at that period.

The new establishment was entrusted to Thomas Witherings, who had before been appointed Foreign Postmaster. But in 1640 he was superseded, and another Postmaster appointed, under the care and superintendence of the Chief Secretary of State.

In the beginning of the system, the Postmaster was allowed to take the profits, in consideration of his bearing the charges; afterwards, however, as the revenue increased, the office of Postmaster was farmed, and this farming was continued, as regards the bye posts, almost to the end of the 18th century.

In 1649, the amount of the Post Office revenue was 5,000*l.*

Re-establishment of the Post Office at the Restoration.

By an Ordinance of the Commonwealth, in 1657, the Post Office underwent material changes, and this settlement was confirmed at the Restoration, under the Act 12 Car. 2, c. 35. This Act, being the first strictly legal authority for the establishment of the Post Office, has been called its charter.

The revenue settled on the Duke of York.

In 1663, by the Act 15 Car. 2, c. 14, the revenue of the Post Office was settled in perpetuity on James, Duke of York, and his heirs male. At this time the yearly revenue had increased to 21,000*l.*, that being the sum at which the office was farmed.

Vested in the Crown on accession of James II.

In 1685, upon James' accession to the throne, the Post Office revenue was declared to be vested in the king, his heirs and successors, by the Act 1 Jas. 2, c. 12, notwithstanding the previously recited Act of 15 Car. 2. The amount was then estimated at 65,000*l.* a year. The mode of its appropriation, as part of the hereditary revenues of the Crown, is stated under the head of Hereditary Revenue.

Unbroken series of Post Office accounts from 1685.

The accounts of the Post Office revenue are preserved in an unbroken series from 1685 up to the present time.

It appears from the Post Office records that, during the war in Queen Anne's reign, the Postmasters General were continually troubled by special consignments to them of goods and parcels, and even of human beings, for whose safe transportation to their destination they were to be held responsible. The following are examples of these consignments:—

"Fifteen couple of hounds, going to the King of the Romans with a free pass."

"Some parcels of cloth, for the clothing colonels in my Lord North's and my Lord Grey's regiment."

"Two servant maids, going as laundresses to my Lord Ambassador Methuen."

"Doctor Crichton, carrying with him a cow, and divers other necessities."

"Three suits of cloaths for some nobleman's lady at the Court of Portugal."

"A box containing three pounds of tea, sent as a present, by my Lady Arlington, to the Queen Dowager of England at Lisbon."

"Eleven couple of hounds for Major General Hompasch."

"A case of knives and forks for Mr. Stepney, Her Majesty's Envoy to the King of Holland."

"One little parcel of lace, to be made use of in cloathing Duke Schomberg's regiment."

"Two bales of stockings for the use of the Ambassador of the Crown of Portugal."

"A box of medicines for my Lord Galway in Portugal."

"A deal case, with four flitches of bacon, for Mr. Sennington, of Rotterdam."

Pensions granted out of Post Office revenues previously to 1702.

Under Section 7 of the Civil List Act, 1 Anne, c. 1, passed in 1701, the Queen and her successors were restricted from making any grant out of any of the hereditary revenues of the Crown for any term beyond the life of the Sovereign. Previously to the passing of this Act, several pensions had been granted, payable out of the Post Office revenues, during the lives of the holders, and one pension of 4,000*l.* a year to the Duke of Schomberg and his heirs male, redeemable only on payment of 100,000*l.* These pensions

pensions are more particularly noticed under the head of "Pensions." At Christmas 1702, immediately after the passing of 1 Anne, c. 1, the yearly amount of pensions which had been thus charged upon the Post Office revenue, was 54,400*l*. Appendix, No. 13.

In 1710, the Act 9 Anne, c. 10, was passed, which remodelled the Post Office. By its provisions a General Post Office for the three Kingdoms and for the Colonies was established, under one head, and under the name of Her Majesty's Postmaster General. General Post Office established in 1710.

From the time of the first establishment of the Post Office, in 1660, Members of both Houses of Parliament had enjoyed the privilege of sending and receiving letters through the post without payment. This privilege, as is well known, was much abused. Before 1764, Members were able to frank by merely writing their names upon the corner of the letter. In 1763, it was enacted, by 4 Geo. 3, c. 24, that the whole superscription of the letter must be in the handwriting of the Member. In 1784 and 1795, further restrictions were imposed upon these privileges of Members of Parliament, and at the establishment of Penny Postage, in 1840, the privilege of both Parliamentary and official franking was abolished. System of franking letters.

In 1763, the Act 4 Geo. 3, c. 24, also restricted the privilege of receiving and sending letters post free to the official persons therein named. By Act 9 Geo. 3, c. 35, s. 5, a compensation of 1,500*l*. a year, from 25th March 1769, was granted out of the Post Office revenue to the clerks in the offices of the Secretaries of State, for the privileges of which they had been thus deprived.

Further facilities were given to the public by the Act 4 Geo. 3, c. 25, establishing a district penny post for distances not exceeding one post stage. District penny post established in 1763.

In 1784, the conveyance of inland mails, which had been up to that period carried by post boys on horseback, was improved and accelerated by the introduction of a plan, by Mr. John Palmer, which was supported by Mr. Pitt, for sending them by coaches. Mail coaches introduced in 1784.

In 1788, the Commissioners of Inquiry into the fees, business, &c. of Public Offices, appointed under the Act 25 Geo. 3, c. 19, made their report upon the Post Office, and recommended many new regulations, which were subsequently adopted. These recommendations are referred to in the 7th Report of the Finance Committee of 1797, upon the Post Office, in which report, and the appended papers, much information relating to the establishment, business, and financial results of the Post Office may be found. Reports of Commissioners, 1788 and 1797.

In 1792, a Money Order Office was first set on foot, but did not become a recognised branch of the establishment till 1838. The amount of money orders issued in the year 1868 was 19,079,162*l*. Money Order Office first introduced in 1792. More completely established in 1838.

Early in 1837, Mr. Rowland Hill broached his plan of a general penny postage, which met with the sanction and support of the Government, and was adopted by the Legislature in the Session of 1839, by the temporary Act 2 & 3 Vict. c. 52, and was carried into effect at the beginning of the following year. On 5th December 1839, the maximum inland postage for a single letter was reduced to 4*d*.; and on 10th January 1840, the postage on all single letters, weighing not more than $\frac{1}{2}$ oz., was reduced to a uniform charge of 1*d*. More complete regulations were made in the next Session of Parliament by the Act 3 & 4 Vict. c. 96. Uniform Penny Post proposed in 1837; and established in 1839.

The effect of this change has been progressively to increase the number of chargeable letters passing through the Post Office, from 76 millions in 1839, to 808 millions in 1868, according to the last report of the Postmaster General for 1869. Consequent increase in number of letters.

The postage rate on newspapers, then subject to a stamp duty, was reduced to 1*d*. in 1802, by 42 Geo. 3, c. 63. In 1836, this rate was taken off by 6 & 7 Will. 4, c. 54; an Act for amending and consolidating the laws relating to the Conveyance of Newspapers by the Post, which recites and repeals all the previous Acts relating to this subject. Since 1836, all stamped newspapers have been carried free by the General Post. Newspaper postage.

The number of newspapers conveyed by the post, and the consequent expenditure of the Post Office Department, have been materially affected by the amount of stamp duty on newspapers, and the excise duty on paper. How affected by stamp and paper duty.

The Stamp Duty on Newspapers, when first imposed in Great Britain, by 10 Anne, c. 19, in 1712, was 1*d*. for a whole sheet. There is no account of its separate produce till 1749, when its amount was 16,449*l*. In 1757 it had increased to 27,784*l*, when the Stamp Duty was increased to 1½*d*. for a whole sheet. This rate was increased in 1776 to 2*d*.; in 1789 to 2½*d*., and in 1797 to 4*d*. Throughout this period there was a lesser Stamp Duty on half a sheet. In 1798 a uniform rate of 3½*d*. was charged on newspapers of a limited superficial size. This rate was increased to 4*d*. in 1815; and in 1825 the limit as to size was taken off, and a rate of 2*d*. added for supplements containing advertisements only. Alterations in stamp duty on newspapers.

In 1836 the Act 6 & 7 Will. 4, c. 76, was passed, for reducing the duties on newspapers, and to amend the laws relating to the duties on newspapers and advertisements. The rate was reduced to 1*d*. on newspapers, and ½*d*. on supplements, both of a limited superficial size.

- Appendix, No. 13. In 1855, by 18 Vict. c. 27, the Stamp Duty on Newspapers was repealed, except for transmission by post.
The highest amount of Newspaper Duty received was 502,697 *l.*, in 1831. It fell in 1837 to 182,998 *l.*, and had increased in 1854 to 411,664 *l.*
- Alteration in Paper Duty. The Paper Duty was first imposed in 1696, per 8 & 9 Will. 3, c. 3. Its management was transferred to the Commissioner of Excise in 1712. Up to 1836 various rates of duty were charged on paper, according to the quality, the rate on second class paper having been 1½ *d.* per lb. from 1803 to 1836. A uniform rate of 1½ *d.* per lb. was charged in 1836, and 5 per cent. additional in 1840. The Paper Duty was wholly repealed in 1861, by 24 Vict. c. 20.
- Book Post. In 1846 the advantages of a Book Post were granted to the country. A single volume might be sent to any part of the United Kingdom at the uniform rate of 6 *d.* per lb. The privileges of this Book Post were gradually extended to the Colonies. In 1856 a reduction was made in the rates for book packets, and a charge was fixed of 1 *d.* for every 4 oz. of printed matter, a book weighing 1lb. being charged 4 *d.* This arrangement exists at the present time.
- Pattern or Sample Post. The Foreign Pattern or Sample Post was first established in 1862, with France only, but it has been since extended to other countries. The Inland Pattern Post was added in 1863. The rates are double those of the Book Post, but no packet of patterns or samples must exceed 24 oz. in weight.
- Number of newspapers, &c. posted. It is stated in the First Report of the Postmaster General, in 1855, that there is no record of the number of newspapers circulated up to that period by the post. But it appears from the Second Report of the Postmaster General, in 1856, that the abolition of the Stamp Duty on Newspapers, and substitution of a postal charge, caused a decrease of about one-fourth in the number of newspapers posted. The number then posted was estimated at 71,000,000 per annum, of which the greater number bore the impressed stamp. The number of book packets posted was estimated at 3,000,000 per annum.
The later Reports give more precise details. The average number of free and chargeable newspapers and book parcels posted in each of the five years, 1856-60, is stated at 79,212,000. The total number in 1868, including patterns and samples, was 105,845,000.
- Postage of Public Departments. It should be observed that in the accounts of Public Income and Expenditure up to 1868, both the receipts and expenditure of the Post Office are increased by the amount of postage of Public Departments, the requisite amount having been annually voted in the Supply Grants, and issued to the Post Office Department, thus constituting a portion of the Post Office revenue. The Post Office receipt for the year 1867 includes the sum of 232,461 *l.*, credited as postage of Public Departments. In 1868 a new arrangement was made, by which the Post Office no longer receives postage upon the letters of Public Departments. In the receipts of 1868 a sum of 14,797 *l.* is credited to this head, up to the period of the change.
- Comparison of Post Office Receipts and Expenditure in 1838 and 1869. The following Table shows a Comparison between the Gross and Net Revenue of the Post Office received by the Department within the Year, and the Cost of Management in 1838, the last complete Year before the General Reduction on Postage, and in the financial Year, 1868-69.

Year.	Gross Revenue within the Year.	Cost of Management, exclusive of Packet Service.	Net Revenue.
	£.	£.	£.
1838 - - -	2,346,278	669,756	1,676,522
1868-69 - - -	4,553,580	2,376,920	2,176,660

Post Office Packet Service. In 1838 the charge of the Post Office Packet Service had been transferred to the Navy Estimates, the transfer having been made in 1837. Its cost in 1836, when included in Post Office management, was 119,357 *l.* The charge of the Post Office Packet Service was re-transferred to the Post Office Department in 1860-61. The Expenditure for the Service in 1868-69 was 1,032,190 *l.*

Details of Receipts and Expenditure in 1868. It will be seen from the receipt side of the Annual Income and Expenditure Accounts that the gross Post Office Revenue paid into the Exchequer, and available for public expenditure in the years 1838 and 1868-69 respectively, were 2,343,762 *l.*, and 4,660,000 *l.* The excess of the latter amount over the gross Post Office Revenue received within the year arose from a diminution in the balance in the hands of the Receiver General at the end of the year, as compared with the beginning of the year, this balance being required for advances in the usual course for voted services.

The

The following Details of the Receipt and Expenditure of the Post Office Department in the Year 1868, are taken from the Postmaster General's Report for 1869. Appendix, No. 13.

Anno 1868.—Gross Revenue from Letters, Books, Packets, &c.	£. 4,391,270
„ Money Order Commission -	175,612
Collected by the Post Office - - - -	4,566,882
Produce of the Impressed Stamp on Newspapers, collected by the Excise Department - -	116,764
Total Postal Revenue - -	4,683,646
Total Cost of Post Office Service - -	3,266,724
NET REVENUE - - - £.	1,374,411

CROWN LANDS.

At an early period of the history of this country, the landed property of the Crown afforded the principal source of revenue to the sovereign, and though the alienations from time to time were to a great amount, they were to a certain extent made up by new forfeitures, confiscations, and resumptions. Land Revenue of the Crown in earlier periods.

The most material changes which took place in the state of the Land Revenue of the Crown, from the Conquest, when it was fully adequate to all the necessary expenses of Government, down to the close of the reign of William III., when in consequence of the lavish and wasteful conduct of many of our sovereigns, it had been almost all granted away, are briefly traced in the 12th Report of the Commissioners of Land Revenue, dated 25th May 1792. This Report will be found printed at length in the “Commons’ Journals” of that date. (12th Report on Land Revenues, anno 1792.)

In no other country of Europe can it be so well ascertained as in this, what share of the landed property was allotted in very early times, to the Crown. In “Domesday Book” is contained an authentic account of the division of all the lands of England, between the king and his barons, or tenants *in capite*. To the Crown were appropriated 1,422 manors or lordships, besides lands and farms in Middlesex, Shropshire, and Rutland.

Those estates which had belonged to Edward the Confessor, and were supposed to have been the remains of the property of the kings of the Heptarchy, constituted what were called the ancient demesnes of the Crown. To them were added many quit rents, payable out of other manors. Ancient demesnes.

The Crown had also certain prerogatives, by which estates in land were acquired. In order that the revenue of the sovereigns might be preserved, a distinction was drawn between the ancient demesnes of the Crown, and those afterwards acquired by its lucrative prerogatives, namely, by escheat, forfeiture, and feudal delinquency. It seems to have been understood that the sovereign might dispose of these acquired demesnes at his pleasure; but it was held impious to alienate the ancient demesnes of the Crown. Acquired demesnes.

Our kings, however, were not absolutely precluded from the power of disposing of any part of the estate of the Crown; but an effectual remedy for the abuse of it was provided by the Constitution. The king might at all times make grants which were valid and pleadable against him and his successors; but the legislative power had an undisputed right to make them void whenever they were thought exorbitant, and when further aids were demanded from the people, Parliament seldom failed in ancient times, to resume what had been too lavishly alienated. Powers of alienation and resumption.

These powers of alienation and of resumption were often exercised. The greater part of the vast estates settled on William the Conqueror were dissipated by his immediate successor, who was compelled to resume the grants he had made. In consequence of similar profusions, acts of resumption were passed in almost every subsequent reign, during the 12th, 13th, and 14th centuries. In the beginning of the 15th century, Henry IV. was called upon by the House of Commons to resume the lands, parcel of the ancient demesne of the Crown, which had been granted away by Edward III. and Richard II., and to annex these lands to the Crown for ever. The estate of the Crown was again increased by resumptions called for by Parliament during the reign of Henry VI., Edward IV., and Henry VII. It was afterwards still more considerably increased by the seizure of the estates of the monasteries, in the reign of Henry VIII. The annual income Their exercise. Resumption of Church Lands.

Appendix, No. 13.

income of the religious houses suppressed by this monarch appears by an account drawn up in 1717 to have amounted to about 273,000 *l.*, and in 1792 it was supposed that those estates would then yield at least 6,000,000 *l.* per annum.

Court of Augmentations.

For the management of the vast property that King Henry VIII. had acquired, various plans were adopted. A new court, called the Court of Augmentations, was erected, and in a few years another, called the Court of General Surveyors of the King's Lands. But this last, which was made a Court of Record, and had a Privy Seal, was dissolved by Letters Patent, and a new Court of Augmentation was constituted by the same authority.

Changes under Tudor Monarchs.

The far greater part of those estates was, however, alienated by the same King. By numerous and extensive grants, and by the general profusion of his administration, the Exchequer was found in an exhausted condition, and the revenues of the Crown reduced to a low state at the accession of his successor.

(Edward 6, c. 14.)

During the short reign of Edward VI. the measures adopted by Henry VIII., of supplying the public exigencies by selling the lands of the Church, were continued. The estates belonging to 2,374 religious establishments, being all the churches, free chapels, and colleges in the kingdom, were by Act of Parliament seized and given to the Crown. But the Ministers at the time are supposed to have profited more than the Crown by this pillage of the Church.

By the Act 2 & 3 Philip and Mary, c. 4, parsonages, impropriate tythes, glebe lands, and other ecclesiastical livings were given back to the Church. The Court of Augmentation was during this reign confirmed by the Act 1 Mary, sess. 2, c. 10, but was afterwards altered by the Queen's Letters Patent, under the authority of the same Act, and annexed to the Court of Exchequer.

Notwithstanding the frugal disposition of Queen Elizabeth, and the general economy which then prevailed in the public expenditure, the landed property of the Crown was lessened during her reign, as she disposed of part of her domains in order to avoid the unpopularity of demanding supplies from her subjects.

Attempts to restrain alienations under James I.

A much greater reduction of the land estate of the Crown took place in the succeeding reign, in consequence of the unbounded profusion of James I. to his favourites. But though his grants were lavish and extravagant, it appears that during his reign very great attention was given to the management and improvement of estates while they remained in the possession of the Crown.

In the seventh year of the reign of James I. a Bill was brought into Parliament to prevent the future alienation of Crown lands; but though agreed to by the Lords, it was thrown out by the Commons. This measure is referred to in a document entitled "The Instrument of Annexation," by which the King affected to entail on the Crown of England for ever a certain part of the landed property, and pointed out other parts of it which it was his meaning to dispose of, reserving at the same time to himself a power to alienate any of them. He soon after very liberally exercised this power, for he raised by the sale of lands during his reign no less a sum than 775,000 *l.* To this deed or instrument under the Great Seal of England, two schedules are annexed. The first contains the names of "The King's Majesty's castles, mansion houses, parks, forests, and chases, within the survey of the Exchequer, and Duchy of Lancaster." The other schedule contains the names and value of all the manors, &c., annexed to the Crown of England, the total annual value of which is stated as follows:—

	£.	s.	d.
Of manors, lands, and tenements within the survey of the Exchequer - - - - -	40,054	10	1½
Of fee farms and reserved rents in ditto - - - - -	16,781	12	10½
And of manors, lands, and tenements within the Duchy of Lancaster - - - - -	10,034	-	1
TOTAL - - - £.	66,870	3	1

There is another schedule bearing date 2nd July 1609, entitled "A Book containing the Names and Values of all the Manors, Lands, and Tenements taken out of the Intail, to be disposed of at his Majesty's pleasure," the total annual value of which is stated to be 5,717 *l.* 18 *s.*

Alienations by Charles I.;

Charles I., in his endeavours to support the expenses of his government without the aid of Parliament, sold many of the estates of the Crown. He borrowed at one time 320,000 *l.* from the City of London to enable him to carry on the war with Scotland, giving security on the estates of the Crown. Grants of lands to trustees for the City were afterwards made for the payment of this money.

and under the Commonwealth.

Under the Commonwealth, almost all the landed estates of the Crown were sold.

In his "History of the Public Revenue," Sir John Sinclair states that the rent or yearly value of those estates was at the time 120,000 *l.*; that being sold at 10 years' purchase they yielded 1,200,000 *l.*; and that certain forests and houses belonging to the Crown were sold for 650,000 *l.*

With

With a view to the sale the whole of those estates were vested in trustees, who were directed to have them surveyed by skilful men, acting on oath. Some of the surveys then taken have unfortunately been lost. The rest were preserved in the offices of the Auditor, the Surveyor General, and the Augmentation Office. Appendix, No. 13.

But immediately after the Restoration all the sales which had taken place during the usurpation were made void, and the King was declared to be restored to the possession of all his honours, lands, rents, and hereditaments. The revenue is, however, supposed to have suffered a considerable diminution by concealments, and by preference or favour to *bonâ fide* purchasers, and to those who had promoted the Restoration. Resumed at the Restoration.
(Lords' Journals, 16 July 1660.)

A resumption of all grants made since May 1642 was proposed in Parliament in 1660, and a Bill for that purpose was brought in by the Commons and read a first and second time, but it did not pass.

The total revenue arising from farms and rents of the Crown lands at the time of the Restoration was stated to be 263,598 *l.*, from which was to be deducted 45,698 *l.* 18 *s.* 7 *d.*, being casual revenue, and for the most part lost. Amount of Land Revenue in 1660, (Commons' Journals 4 September 1660.)

In 1663, amongst the funds which composed the permanent income of the Crown after the settlement of the revenue, the Royal domains were reckoned at 100,000 *l.*, besides the Forest of Dean, which was stated at 5,000 *l.*; and besides all forests, parks, and chases, and such lands and rents as had been alienated by Letters Patent. The greater part of the difference between the estimates of 1660 and 1663 was probably owing to the grants of lands profusely made by the King. And in 1663.

On 15th May 1663 it was again proposed in Parliament, by a Committee appointed to consider the state of the King's revenue, that an Act should pass for the resumption of all grants made since 29th May 1660, for any longer term than one, two, or three lives, or 31 years, reserving one-half or more of the improved value of the land; and a Bill was brought in and read a first and second time, but was afterwards rejected.

The revenue of King Charles II. being unequal to his expenses, he was driven to seek relief from the sale of fee-farm rents, which to a considerable value still remained the property of the Crown. The authority of an Act of Parliament having been found necessary to render those rents saleable, the Acts 22 Charles 2, c. 4, and 22 & 23 Charles 2, c. 24, were consequently passed, by which the sales previously made by the King were confirmed, and the remainder of those rents were vested in trustees for sale. Sale of Fee-farm Rents by Charles II

What amount of fee farm rents was sold, and what sum was raised by means of those sales, cannot now be discovered, many rents being granted away by the King without valuable consideration, and without the deeds being recorded in the office of the proper auditor of the Land Revenue. It appears also that no exact account of the alienations was ever kept, or could even have been made out by the trustees.

Little change took place in the landed property of the Crown during the short reign of James II. But in the succeeding reign it suffered much diminution by the rewards which William bestowed on those who had aided in the Revolution. Further diminutions in the succeeding reigns.

These numerous alienations of the Royal domains drew the public attention, and gave rise to frequent complaints and proceedings in Parliament. Various accounts of the grants which had been made since the Restoration were called for and laid before The House. Upon one occasion, in 1695, a grant of certain manors in Wales made by King William to the Duke of Portland was recalled by the King, on an Address from the House of Commons being presented to him stating that these lands, being annexed to the Principality of Wales, were usually settled upon the Princes of Wales for their support, and praying that the lands should not be disposed of without the consent of Parliament. The King, however, in the following year granted to the Duke of Portland, by way of recompense, several manors, parcel of the ancient revenue of the Crown, in England, as well as fee-farm rents worth 24,000 *l.* Consequent complaints of alienations of Crown Lands.
(Hansard.)

The greater part of the estates of the Crown had indeed been sold or profusely given away before the close of the 17th century. Even at the time of the Revolution, the Crown lands were considered to be of so little value that in the debate in the House of Commons upon the settlement of the revenue of King William and Queen Mary, it was said, "The revenue of the Crown lands is all gone; it is aliened from the King; he can have nothing from his land, but from Parliament." At the close of King William's reign the net revenue of the Crown lands was estimated at 6,000 *l.* a year only, exclusive of the revenue of the Duchy of Cornwall, which was estimated at 9,000 *l.* a year. Little value of Crown lands in 1688.
(Commons' Paper, No. 134, of 1837.)
(Hansard, 27 March 1690.)

At length, upon the accession of Queen Anne in 1702, by the Civil List Act, 1 Anne, c. 7, the Crown was for the first time and for ever restrained from alienating any part of its landed property. Alienations finally restrained in 1702.

The land revenues of England and Wales formed a portion of the Civil List Funds under this Act, and were continued as such under the subsequent Civil Lists Acts during the reigns of King George First and George Second, with the exception of the revenues of the Duchies of Cornwall and of Lancaster. The revenues of these duchies will be noticed in a separate paper. Land Revenue made portion of Civil List funds;

Upon the accession of King George Third, in 1760, the land revenue of the Crown in England and Wales, except the revenues of the two duchies, was surrendered to Parliament and surrendered to Parliament in 1760. and surrendered to Parliament in 1760.

Appendix, No. 13. liament by the King, together with the rest of the hereditary revenues, and this example has been followed by all the succeeding sovereigns.

MANAGEMENT AND COLLECTION OF LAND REVENUES OF THE CROWN.

Management and collection of Land Revenues of the Crown.

The revenues arising from the landed estates of the Crown appear, in very early times, either to have been paid into the Exchequer by the persons who possessed the estates or to have been collected by the sheriffs of counties, who were considered as the King's bailiffs, and by them accounted for to the Exchequer.

(17th Report of Commissioners, 1793.)

In this manner the Land Revenue appears to have been collected until the time of Henry VIII. But when that King had seized the estates of the Church it was judged necessary to appoint new officers for the management of the vast property he had so suddenly acquired. With that view the Court of Augmentations and the Court of General Surveyors were established, and the sheriffs were forbidden to intermeddle with the revenue for the management of which those courts were instituted.

Placed under Surveyors General, by Henry VIII. (No. 277, of 1837.)

The management of the revenues of the Crown lands in England from the time of Henry VIII. was placed under the directions of Surveyors General. There were two distinct officers, a Surveyor General of the Land Revenue, and a Surveyor General of the Woods and Forests. From the time of the passing of the Civil List Act of Queen Anne, by which the landed estates of the Crown were rendered inalienable, except for the limited terms therein mentioned, till the year 1786, the management of this property does not appear, on any occasion, to have engaged the attention of Parliament or of the Executive Government.

Reports of Commissioners of Inquiry, appointed in 1786.

In 1786, in consequence of proceedings and discussions which then took place upon the subject in the House of Commons, the Act 26 Geo. 3, c. 87, was passed, by which Commissioners were appointed "to inquire into the state and condition of the Woods, Forests, and Land Revenues belonging to the Crown, and to sell or alienate fee-farm and other unimprovable rents." In pursuance of the authority to inquire thus given, 17 Reports were successively laid before the Treasury by the Commissioners, and were presented to Parliament. They will be found printed at length in the Commons' Journals in 1787 and following years. These Reports deserve special notice, not only from the full and detailed information relating to the Crown lands contained in them, but also from the important and valuable improvements recommended by the Commissioners, and subsequently carried into effect. In the 17th Report a plan was proposed for placing the management of the whole of the Crown's estate in land under a Board to be established for that purpose. The carrying out of this recommendation was delayed for a considerable period. But in 1810, under the provisions of an Act, 50 Geo. 3, c. 65, the King was authorised to appoint "Commissioners of his Majesty's Woods, Forests, and Land Revenues," to whom all the powers of the surveyor general were transferred, and under whose management the revenues of the Crown lands were placed.

Appointment of Commissioners of Woods, &c. in 1810.

Land Revenues of Wales.

Some information of the Land Revenues of the Crown in Wales is contained in the 4th Report of the Commissioners of Woods, &c., dated in 1823. It appears that the Commissioners of Inquiry appointed under the Act of 1786 gave in their 12th Report, dated 25th May 1792, a detailed account of the amount, nature, and circumstances of the Land Revenue in Wales, and they found that from the state of decay into which it had fallen it was no longer sufficient to meet the permanent charges upon it; and that the arrears unrecovered from 1760 to 1786 amounted to not less than 31,314 *l*. They observed that this fact alone pointed out the necessity of greater exertion, and more attentive management in the collection of this revenue. In their 16th Report, dated in 1793, they detailed the causes of the failure of the revenue, and showed that the arrears had increased so rapidly in some counties that there was danger that the greater part of the rents would be totally lost.

At that period there were two receivers of the Land Revenue of Wales, who held their offices by patent. It was not until the year 1819 that these offices became vacant by the death of one patentee and the resignation of the other, when an active and intelligent receiver was appointed for the whole Principality. The result of the first three years of his management appears in a report to the Treasury, by which it is seen that the whole annual receipt previously to 1819 was about 3,600 *l*.; the average annual receipt since that year was 10,364 *l*., and afforded a large surplus after the whole of the permanent charges on this revenue had been paid. It was confidently expected that further arrears to a large amount would be recovered and considerable augmentation be made to the revenue.

Land Revenues of Scotland.

Some account of the Land Revenues of the Crown in Scotland has already been given in the earlier part of this Appendix, under the head of "Revenues of Scotland both before and after the Union." Up to 1832 these revenues had been placed under the management of the Barons of the Exchequer in Scotland. But in 1832-3 the Crown lands throughout the United Kingdom were placed under the same control; and the management of the Land Revenues in Scotland was then transferred to the Commissioners of Woods, &c., under the Acts 2 & 3 Will. 4, c. 112, and 3 & 4 Will. 4, c. 69. The Land Revenue of Scotland was, with the other hereditary Scotch revenues, first surrendered to Parliament on the accession of King George IV. A full description of the several branches

branches of the Land Revenue of the Crown in Scotland will be found in the Appendix to the Report of the Select Committee of the House of Commons on the Land Revenues, in 1833. (Commons' Paper, 677, of 1833, p. 210.)

The 11th Report of the Commissioners of Woods, &c., in 1834, contains a general statement of the nature, extent, and value of the hereditary Land Revenues of the Crown in Scotland, when transferred to their management. The total yearly revenue then amounted to 15,589 *l*. Part of this revenue was reserved to the Crown in corn, meal, and other agricultural produce, convertible, according to the *fiar* prices of the counties in which the estates charged therewith were situated; the yearly produce was consequently variable in amount. The charges upon the revenue, comprising salaries to collectors, grants to Scotch Universities, and to individuals, and for other purposes, either temporary or permanent, and also uncollectable arrears, amounted on the whole to 4,660 *l*. per annum, leaving a net revenue of somewhat less than 11,000 *l*. per annum.

The Land Revenues of the Crown in Ireland were placed under the management of the Commissioners of Woods, &c., in 1827, in pursuance of the Act 7 & 8 Geo. 4, c. 68. Land Revenues of Ireland.

It has been already stated, under the head of the Public Revenue of Ireland, that at the period of the Restoration, in 1660, the Land Revenues of the Crown in Ireland consisted of certain ancient Crown rents and composition rents, and of quit rents charged upon the lands and made payable to the Crown for ever.

These revenues had been anciently collected in Ireland, as in England, by the respective sheriffs of the counties where the lands were situated, and the sheriffs accounted for them to the Courts of Exchequer. This mode of collection was changed in 1669, when the whole of the hereditary revenues of Ireland were put in farm, and the farmers divided the country into a certain number of districts, to each of which they appointed a collector of the rents payable to the Crown. The collectors were all subordinate to a principal clerk, called the Clerk of the Quit Rents, who made out the rentals or charge, and to another clerk, the Accountant General, before whom the collectors accounted. These officers were permanently stationed at Dublin, and they made out the charge and settled the accounts by the records in the King's Auditor General's Office, to which the farmers, by their patents, had free access. (6th Report of Commissioners, 1829.)

On the determination of the farms in the reign of James II., it was judged expedient to adhere to the mode of collection established by the farmers, and accordingly new officers were appointed under the same titles of Clerk of the Quit Rents, and Accountant General. The rents were put in charge with the collectors of the other revenues, all of whom were permanent officers, subject to the control and directions of the Commissioners of the Revenue, whose accounts of the several revenues under their management were examined by the Auditor General, and on his allowance passed in the Court of Exchequer.

On the abolition of the General Board of Revenues in 1806, and distribution of their functions amongst the new and distinct offices then created, the management of the Land Revenue in Ireland devolved on the Commissioners of Excise, by whose officers the rents were thenceforward collected, and the net produce was paid into the Exchequer, being included under the general head of Excise. The official regulations for transacting the business were occasionally altered, but the mode of collection, and the establishment of officers entrusted with its superintendence, and with all the proceedings relating to the demised estates of the Crown, remained nearly upon the same footing from the period when they were first placed under the control of the General Commissioners of Revenue, until they were transferred to the management of the Commissioners of Woods, &c., in 1827.

It appears from a statement appended to the Sixth Report of the Commissioners of Woods, &c., in 1829—

That the arrears of quit, &c. rents, claimed on insolvent list and	£.
outstanding, amounted to - - - - -	83,980
Solvent arrears of quit, &c. rents - - - - -	29,168
Yearly charge of Crown, composition, and quit rents - - -	64,777

Under the provisions of the Act 11 & 12 Will. 3, c. 12, all the estates in Ireland of persons convicted of treason on account of the Rebellion, together with the estates of the late King James the Second, were declared to be vested in trustees, in order that they might be sold and the proceeds applied to the use of the public. It was also declared that the estates so sold should be held of the King, his heirs and successors, subject to such Crown rents, quit rents, &c., as they were charged with on 13th February 1688. —See also "Forfeitures for Treason," page 459.

It was also enacted, by 11 & 12 Will. 3, c. 12, that the Land Revenues of the Crown in Ireland were for ever thereafter assigned for the support and maintenance of the Government of Ireland, and declared to be inalienable.

By the Act 33 Geo. 3, c. 46, these revenues were vested in the King, his heirs and successors, and declared to be discharged from any appointments made by the Parliament of Great Britain, and subject only to such appointments as should be made by the Parliament of Ireland; and by an Act of the Parliament of Ireland of the same Session, these revenues were declared to be vested in his Majesty, his heirs and successors, for his own use, and discharged from the disposition of the Parliament of Ireland.

Since the accession of King George IV., the Land Revenues of the Crown in Ireland have been surrendered to Parliament, together with the other hereditary revenues of that Kingdom.

And of Isles of Alderney and Man.

The Land Revenues of the Isle of Alderney were also placed under the management of the Commissioners of Woods, &c., in 1827, and those of the Isle of Man in 1828.

Works and Public Buildings placed under Commissioners of Woods, &c. in 1832.

To the united Departments of Woods, Forests, and Land Revenues, there were added in 1832, by the Act 2 & 3 Will. 4, c. 1, the office and duties of the Surveyor General of Works and Public Buildings, and concurrently with these arrangements, the Commissioners of Woods, &c., were charged with the execution of improvements in various parts of the metropolis, commencing in 1813 with the formation of the Regent's Park and Regent-street.

But again separated in 1851.

But in 1851, by the Act 14 & 15 Vict. c. 42, the management of Works and Public Buildings, and of the Royal Parks, was separated from that of the Woods, Forests, and Land Revenues, and the First Commissioner of Woods, &c., was thenceforward styled First Commissioner of Works and Public Buildings, and was charged, together with other *ex officio* Commissioners, with the management of Works, Public Buildings, and the Royal Parks. The Treasury were empowered by the Act to assign separate duties to each of the two remaining Commissioners of Woods, Forests, and Land Revenues, and power was given to Her Majesty, with the advice of Her Privy Council, to appoint a Surveyor General, and to place the Woods, Forests, and Land Revenues under his management instead of that of the Commissioners; but such power of appointment has not been exercised since the passing of the Act.

DESCRIPTION OF LAND REVENUES AND LANDED PROPERTY OF THE CROWN.

Description of Land Revenues and Landed Property of the Crown.

The landed possessions of the Crown consist of three distinct descriptions, viz. :—

I. Fee-farm and other unimprovable rents.

II. Landed possessions held of the Crown by lease, and known as the Demised Estates.

III. The woods, forests, parks, and chases.

I. Fee-farm Rents.

The fee-farm rents are certain sums paid annually to the Crown for lands held in perpetuity, and consequently not capable of being increased or improved.

Under the before-mentioned Act 26 Geo. 3, c. 87, a power was given to the Commissioners appointed under the Act, to sell all the fee-farm rents within the survey of the Exchequer, and other "dry, fixed, and unimprovable rents," for the best price they could procure, the minimum prices being fixed by the Act. The proceeds of the sales were to be invested in Three per Cent. Consols, in the names of the Commissioners of the Treasury, and not to be transferred without the authority of Parliament. The dividends were to be deemed and taken as part of the Land Revenues of the Crown.

The amounts of these fee-farm rents were stated by the Commissioners, in their 12th Report, Anno 1792, to be as follows :—

	£.	s.	d.
Viscontiel rents and seizures - - - - -	831	16	6
Rents in North and South Wales - - - - -	6,342	1	2
Rents in several divisions of the counties of England - - -	5,462	1	6
TOTAL - - - £.	12,635	19	2

This amount was actually collected. But various other claims were annually made to the amount of 14,877 l. 9 s. 8 d., with so little justice or attention, that the arrears had accumulated to the sum of 437,555 l. 7 s. 4 d. Besides these amounts, several fee-farm rents were sold by the Commissioners under the powers given to them. With the money produced by these sales, capital stock of Three per Cent. Consols was purchased to the amount of 122,351 l. 17 s. 3 d., the annual interest of which was 3,671 l. 11 s.

II. Demised Estates, or Lands on Lease.

The Demised Estates, or lands held by leases under the Crown, were of more importance. It has been stated that the Civil List Act of Queen Anne, 1 Anne, c. 7, restrained the Sovereign from alienating any part of its landed property. This restriction is contained in section 5, the Preamble of which is as follows :—

Restrictions in 1 Anne, c. 7.

"And whereas the necessary expenses of supporting the Crown, or the greatest part of them, were formerly defrayed by a land revenue, which hath from time to time been impaired and diminished by the grants of former kings and queens of this realm, so that Her Majesty's Land Revenues at present can afford very little towards the support of Her Government. Nevertheless, from time to time, upon the determination of the particular estates, whereupon many reversions and remainders in the Crown do now depend or expect, and by such lands, tenements, and hereditaments, as may hereafter descend, escheat, or otherwise accrue to Her Majesty, Her heirs or successors, the Land Revenues of the Crown, in fines, rents, and other profits thereof, may hereafter be increased, and consequently the burden upon the estates of the subjects of this realm may be eased and lessened in all future provisions to be made for the expenses of the civil government."

It is then enacted that no grant or lease shall be made for any term exceeding 31 years, or three lives, for any Crown lands; or 50 years, or three lives, for any buildings belonging to the Crown. In no case shall less than the ancient or usual rent be reserved, and where no rent had been before received, a reasonable rent, not under one-third part of the clear yearly value, shall be taken.

With.

With respect to the provisions of this Act, it is observed by the Commissioners of Inquiry, in their Twelfth Report, dated 25th May 1792, that within 20 years after the passing of the Act, Crown estates were alienated in perpetuity, under the sanction of particular Acts of Parliament; and that between 1721 and 1785, estates were thus alienated of the estimated yearly value of 17,306 *l.*, for which only 24,579 *l.* was paid into the Exchequer, besides yearly rents reserved to the Crown, amounting to 1,606 *l.*

How practically defeated.

The Commissioners also observe, that the Act contains no direction as to the rest of the yearly value of the land, besides the maximum amount of one-third to be taken as rent, and that it might consequently be remitted, or taken in fine, and the fine might be calculated at any rate of interest. By this omission the spirit of the Act was entirely defeated. In almost every lease, from the passing of the Act in 1702 to the year 1769, the lowest rents which the Act would allow were received, the longest terms were uniformly granted, and the fines were calculated at a very high rate of interest.

There were very few instances of leases for lives granted by the Crown. As there were no fixed periods for renewing Crown leases, either of houses or lands, renewals were generally applied for when about half the term was run out, and preference of renewal was, with very few exceptions, given to the former lessees or their representatives. Most of the Crown leases, prior to the passing of the Act, had been granted under very small rents, and as the Act did not positively require the reservation of a third part of the value, except in those cases where no rent had been reserved before, but in all other cases admitted of renewing the leases under the old rents, the reservation of a third part was made only in those cases where it could not be dispensed with. In most other instances the leases continued to be renewed under the old rents, many of which were mere acknowledgments, such as 6 *s.* 8 *d.*, 10 *s.*, 20 *s.*, and the like.

Terms, &c. of Leases previously to 1769.

The case of the bailiwick of St. James's, however, was a remarkable instance to the contrary. A great part of that estate, which consisted of about 1,500 houses in and near the parish of St. James's, had been granted by King Charles the Second for a long term, which expired at Michaelmas 1740, under a rent of 5 *l.* a year. Having been divided into many parcels and sold out to builders and others for the remainder of that term, it was determined, on granting new leases, to reserve an eighth part of the yearly value of the houses as a ground rent payable to the Crown. The same proportion of an eighth was also reserved on renewing some other leases which had been granted under small or nominal rents.

With few exceptions, the custom of renewing Crown leases under the old rents continued up to the year 1769, when a general increase of the reserved rents was begun to be made. The rule then adopted was to increase the reserved rents in those cases only where they were less than an eighth part of the yearly value, and to raise them to that proportion; and where no rent had been reserved before, to reserve a third part of the clear annual value, as required by the Act of 1 Anne, cap. 7.

Improved rents in 1769.

Leases of mines were, however, made an exception to the rule. The reservation in such leases was commonly a small rent or acknowledgment of 10 *s.* or 20 *s.* a year, and an eighth or tenth part of the produce to be accounted for on oath; these being the proportions commonly reserved by private individuals.

Leases of Mines.

Although the Act 1 Anne, cap. 7, limited the duration of Crown leases, and regulated the reservation of the rents, and although the fines for leases as well as the rents are mentioned in that Act and in most of the subsequent Acts for the Civil List, there was no law or statute for regulating the mode of computing or setting the fines; nor was the rate of interest, or number of years' purchase, prescribed by any Order of the Treasury.

Fines on renewing Leases.

The fines for leases of houses and leases of lands had always been computed at different rates of interest, owing to the difference in the nature of the two kinds of property. The rates of computation prior to the year 1769 were at 10 *l.* per cent. compound interest for houses, or about 10 years' purchase (9.9148) for a lease of 50 years; and 6 *l.* per cent. for land, or about 14 years' purchase (13.929) for a lease of 31 years. For leases for lives the rule was to take two years' purchase for adding one life to two lives in being, six years' purchase for two lives after one, and 14 years' purchase for three lives.

How actually computed prior to 1769.

In the year 1769 these rates of computation were revised by the then Surveyor General, who made no alteration in those respecting leases of lands. But with respect to leases of houses, he established the following rates of computation, varying according to the length of the term in being, instead of the general rate of 10 *l.* per cent., viz.:

Revision in 1769 of Fines for Leases of houses.

When there were to come of an existing Lease.	Rate of Computation.	Value of a Lease for 50 Years.
1. Under 20 Years - - -	10 <i>l.</i> per cent.	9.9148 years' purchase.
2. From 20 to 30 Years - - -	9 <i>l.</i> "	10.9616 "
3. From 30 to 40 Years - - -	8 <i>l.</i> "	12.2334 "
4. Above 40 Years - - -	6 <i>l.</i> "	15.7818 "

The fines were computed at these rates up to 1792.

0.2—1.

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In

Appendix, No. 13.

In computing the fines for leases of houses, no other deduction was made from the annual value estimated by the Surveyor than the reserved rents. For leases of lands, the land-tax was deducted as well as the reserved rent, and the fines were computed on the surplus yearly value. It was the custom, from time immemorial, to allow for the expenses of renewal by making an abatement from the amount of the fines.

Loss computed in 1792 from former mode of management.

The Commissioners of Inquiry remarked, in their Twelfth Report, dated 25th May 1792, that adding a certain number of years to a subsisting lease is, in other words, selling a reversionary right for that number of years. And they quoted the opinion of Adam Smith, that "the practice of taking a fine for the renewal of a lease is in most cases the expedient of a spendthrift, who, for a sum of ready money, sells a future revenue of much greater value."

The enormous loss resulting to the Crown property from this mode of management was shown by a calculation of the amount produced by the fines for which seven-eighths of the estates were granted away, and which scarcely exceeded in amount the produce of the one-eighth reserved in rent.

Improvements recommended by Commission of Inquiry in 1792 ;

The Commissioners recommended that this unwise system should be altered. That in every case, before making the grant, a survey should be made, so as to ascertain the clear annual value. That leases of houses or building ground should be granted for 99 years instead of 50 years, to which term the Crown was limited by the Civil List Act of Queen Anne. That leases of lands should not in any case exceed 31 years. That certain restrictions should be placed on the renewal of leases. That no fines should be taken for leases of lands; but in consideration of the perishable nature of houses, an amount not exceeding one-third of the estimated value might be allowed to be paid in fine, the remaining two-thirds being reserved in rent, and that the fine should in no case be computed at more than the highest legal interest; and that the rents to be reserved should be clear of all manner of taxes and assessments whatsoever.

The Commissioners added their opinion that, under a careful management, and by following the plan suggested, the demised estates of the Crown might be expected to yield, on the expiration of existing leases, an income of at least 200,000*l.* a year.

In their 17th Report, dated 28th March 1793, the Commissioners stated that from 1760 to 1786, the clear yearly revenue yielded to the Crown from the three branches of Fee-farm Rents, the Demised Estates, and the Woods and Forests, in England and Wales, had amounted to no more than 6,133*l.*, on an average of these 26 years. In fact, no increase had taken place in the net revenue of these estates from the commencement of the century.

The Commissioners expressed their opinion, that after all the improvements recommended by them had been carried out, and if the metropolis should continue to increase over any considerable portion of the lands belonging to the Crown, the produce of the Woods and Forests and of the Demised Estates would gradually increase, and they thought it not too sanguine to suppose that the income to be derived from the whole property, comprehending the Crown Lands, the Forests, and the Dividends of Stock purchased with the price of Fee-farm Rents, would finally rise to 400,000*l.* per annum.

Adopted in 1794, per 34 Geo. 3 c. 75.

These recommendations of the Commissioners were adopted by Parliament in 1794, and authorised to be carried into effect by the Act 34 Geo. 3, c. 75, for the better management of the Land Revenue of the Crown, and for the sale of Fee-farm and other unimprovable rents. One of the provisions of this Act was to direct that the produce of the sale of such rents should be paid into the Bank of England, and invested in Three per Cent. Stock, in the name of the Lord High Treasurer or Commissioners of the Treasury, and not transferred without the authority of Parliament; the dividends on such stock from time to time were to be appropriated as part of the Land Revenue.

Triennial Reports of Surveyors General to Parliament.

As a part of the new system for the management of the Land Revenues of the Crown established by this Act, it was enacted, that in every third year the Surveyor General of the Land Revenue should report to Parliament upon the progress made in the improvement of the Land Revenue under his management. In pursuance of this enactment, Mr. Fordyce, then Surveyor General of the Land Revenue, and who had been one of the Parliamentary Commissioners, made four reports, in 1797, 1802, 1806, and 1809, which are printed at length in the Commons' Journals, and were reprinted in 1812. Abstracts of these four reports were ordered to be printed in 1837 by the House of Commons.

(No. 274, of 1812.)

(No. 134, of 1837.)

Difficulties in carrying out the new arrangements.

(First Report of Surveyor General, 1797.)

A change so great as the new arrangements for granting leases were likely to produce could not fail to give rise to many claims to favour on various grounds, and to occasion great difficulty in the execution. Some estates had been for a great length of time in the possession of the same families; many renewals of leases had been granted at very low rents; the estates had been included in family settlements, and assigned as securities for money borrowed, and a sort of prescriptive right was claimed to a continuance of similar favour. Some persons had purchased assignments of leases at prices much beyond their real value, in expectation of advantages to be gained by renewals on the ancient system. Some, trusting to the continuance of that system, had entered into engagements with subtenants which extended beyond the terms of their own leases, or the powers granted to them. Others had built houses, or expended large sums in repairs and improvements, in expectation of a renewal, when no adequate term remained of the existing leases.

Regulations of Treasury Minute, 4 November 1794.

Under these circumstances, which were stated by the Surveyor General in a memorial to the Treasury, dated 5th August 1794, the principles upon which the proceedings were to

to be regulated were laid down in a Treasury Minute of 4th November 1794. The Lords of the Treasury agreed with the Surveyor General, that it was advisable that the rents of the estates of the Crown should be somewhat lower than would be demanded for similar estates by private individuals, and that after the system which had so long prevailed, to demand a rent or fine equal to the utmost value, might perhaps be complained of as going from one extreme to the other. They were of opinion that in renewing leases, a deduction of one-twentieth of the net rent, as ascertained by survey, would be sufficient; that the lessee of the Crown should, in all cases, have a preference over others, in granting a new lease, such preference to be forfeited if the property should not be preserved or be injured; and that when houses had been built, or improvements made in expectation of renewal at a time when no adequate term of the lease remained, a certain number of years should be added to the lease under certain conditions.

The reports of the Surveyor General show the improved state of the Land Revenue from the carrying out of the new system. Increased Revenue under new system.

From the returns made to the Commissioners of Inquiry, as stated in their Twelfth Report, the amount of Land Revenue at the three several periods, viz., at the early part of the 18th century, at the accession of George III., when this revenue was surrendered to the public, and in 1786, was as follows:—

	Anno 1705.	Anno 1760.	Anno 1786.
	£.	£.	£.
Estimated yearly value of demised estates in England and Wales - - - - -	53,993	79,168	101,818
Rents reserved thereon - - - - -	3,734	10,445	11,199

The amount of fines for Crown leases in England and Wales, received in the 55 years, from 1705 to 1760, was stated to be 132,815 *l.*, averaging yearly 3,382 *l.* The amount between the years 1760 and 1786 was stated to have been 186,771 *l.*, averaging yearly 7,183 *l.*

The Fourth Report of the Surveyor General, dated 6th April 1809, shows the following augmentation of land revenue in the previous 10 years, consequent upon the new system of management:

	Annual Value of Surveys.			Annual Rents for Leases, and Dividends of Stock arising from Sales.			Fines for Leases.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
New leases granted in the 10 previous years -	79,735	8	-	64,491	19	4	68,752	-	-
Deduct dividends of Stock transferred for Land Tax Redeemed, part thereof having been added to the value of the property on new leases, or sale, and the residue payable as additional rent, and not yet included in valuation - - - - -	-	-	-	1,110	9	5			
				63,381	9	11			
Add, Land Tax Redeemed, now payable as rent - - - - -	-	-	-	38	7	11			
				63,419	17	10			
Last leases of the same properties - - -	34,985	13	7	4,251	3	7	56,897	6	10
Increase in value, rents and dividends, and fines	44,749	14	5	59,168	14	3	11,854	13	2
Increased annual profit from sales of fee-farm rents, being the amount of dividends on stock beyond the net amount of rents sold - - - - -				442	12	-			
TOTAL Annual Increase to the Land Revenue in 10 years - - -			£.	59,611	6	3			

The Surveyor General considered that this progress in the improvement of the value of the Crown estates justified the expectation he had held out in his Second Report

Appendix, No. 13. in 1802, that the increase of income, under the new system, would be even greater than the Commissioners themselves expected.

Redemption of
Land Tax on
Crown property.

In 1802, the Act 42 Geo. 3, cap. 116, was passed for consolidating the provisions of the several Acts for the redemption and sale of Land Tax, and for making further provisions in respect thereof. By sec. 133, &c. of this Act, power was given for the sale of Crown Lands, in order to raise sufficient money to redeem the Land Tax charged on the Land Revenue of the Crown. The money was to be invested in Three per Cent. Stock, which was to be transferred for the redemption of the Land Tax, and, until so transferred, the dividends were to form a portion of the Land Revenues.

Appointment of
Commissioners of
Woods, Forests,
and Land Revenues
in 1810.

Upon the death, in 1809, of Mr. Fordyce, the Surveyor General of the Land Revenue, the Act 50 Geo. 3, c. 65, was passed in the following year fully to carry out the recommendation of the Parliamentary Commissioners for establishing a Board of Commissioners for the management of the Land Revenue of the Crown. Lord Glenbervie, who had previously been Surveyor General of the Woods and Forests, was appointed the First Commissioner of Woods, Forests, and Land Revenues under this Act. Under sect. 12 of this Act, the balance of the account of the Surveyor General was to be transferred to the Commissioners, and all monies received by them on account of the Land Revenue were directed to be paid into the Bank of England to an account called "The Woods and Forests Fund."

Amongst the duties of the Surveyor General which were transferred to the Commissioners, the Act provided that the triennial report previously made to Parliament by the Surveyor General of the Land Revenue should thenceforward be made by the Commissioners.

First Triennial
Report of Commis-
sioners of Woods,
&c. in 1812.

The First Report of the Commissioners of Woods, &c., was made in 1812, being dated 4th June 1812.

The Commissioners stated that the actual augmentation of the Land Revenue up to that period, which had arisen under the new and improved system of management, was, in rents and dividends, 80,906 *l.*, and in fines, 23,708 *l.*

Formation of
Regent's Park and
Regent-street.

They referred to a suggestion by Mr. Fordyce, in his first triennial report of 1797, for the increase of the Land Revenue which might be derived from the value of the estate of the Marylebone Park upon its reverting to the Crown. As the interest which the Duke of Portland held jointly with the Crown in this property expired in 1811, the Commissioners had directed plans to be prepared, not only for the formation of the Regent's Park, but also for the further object of making a more direct and commodious line of communication between Marylebone and Westminster, as had been suggested by Mr. Fordyce in his Fourth Report in 1809. The plan suggested by Mr. Nash, one of the architects of the Department of Woods, and which included the making of the Regent's Canal, was recommended by the Commissioners, and was, after some alterations, approved by the Government. In his original plan, with the view of producing a greater addition to the rents, Mr. Nash contemplated laying out a considerable portion of the Regent's Park in streets, squares, circuses, and crescents. This was objected to by the Government, who directed the plan to be altered so that there should be fewer buildings and a greater extent of open ground for the public recreation. Full details of this subject are appended to the First Report of the Commissioners.

Authorized in
1813, per 53 Geo. 3,
c. 121, and 600,000 *l.*
borrowed on mort-
gage.

In 1813, the Act 53 Geo. 3, c. 121, was passed for the improvement of the northern part of the metropolis, and the construction of the new street to Charing Cross. For this purpose, under the authority of this Act and of two subsequent Acts (54 Geo. 3, c. 70, and 57 Geo. 3, c. 24), the sum of 600,000 *l.* was borrowed on the security of the Crown Lands and the Land Revenue; 300,000 *l.* being lent by the Royal Exchange Assurance Company; and 300,000 *l.* by the Bank of England.

Receipts from Land
Revenues expended
on these Improve-
ments.

By the Act 54 Geo. 3, c. 70, all balances of receipts from the Crown Lands, on the periodical making up of the accounts, (except sums required to be paid under Treasury Warrants), were directed to be applied towards the purposes of the Act 53 Geo. 3, c. 121, for the construction of the new street, &c., together with the following amounts of Three per Cent. Stock; viz.:—

£. 151,672	5	4	-	-	arisen from sale of Fee Farm, &c., Rents.
96,824	4	8	-	-	" " Lands, &c.
£. 248,496	10	-	-	-	

as well as all sums to arise from the sale to the Duke of York of certain estates in the county of Surrey, and of waste lands in Wales; and from dividends of Stock purchased by the sale of lands for the redemption of Land Tax on the Crown Estates, with a like exception as to sums directed to be paid under Treasury Warrant.

Advance of 200,000 *l.*
out of Public Re-
venue, in 1821-22.

In 1820, under a further Act, 1 Geo. 4, c. 71, the Treasury were empowered to advance, for the purposes of the Act 53 Geo. 3, c. 121, such sums, not exceeding 200,000 *l.*, as should be granted by Parliament from time to time out of Supplies for such purposes, to be repaid whenever the Land Revenues of the Crown should cease to be carried to the Consolidated Fund, and should be retained by the Sovereign as part of the Hereditary Revenues.

Revenues, together with interest at 5 *l.* per cent. per annum from the date of advance; Appendix, No. 13. and the following sums were advanced accordingly:—

In the year ending 5 January 1821	-	-	-	-	£. 90,000
” ” 1822	-	-	-	-	90,000
” ” 1823	-	-	-	-	20,000
					<u>£. 200,000</u>

The sum of 600,000 *l.* borrowed on mortgage from the Royal Exchange Assurance Company and the Bank of England, was repaid in the following manner:—In 1824, the Act 5 Geo. 4, c. 48, after reciting that there stood at the Bank of England, in the names of the Commissioners of the Treasury, the following amounts of Stock; viz.:—

Repayment in 1824 of mortgage Loan of 600,000 *l.*

£. 87,907 15 2	-	-	-	-	-	£. 3 per Cent. Reduced.
81,052 11 11	-	-	-	-	-	” ” Consols.
<u>£. 168,960 7 1</u>						

arising from the sale of certain parts of the Land Revenues of the Crown, and applicable to the redemption of Land Tax on Crown Estates, and that such principal sums were not at that time required for the redemption of any such Land Tax, authorised this Stock to be sold, and the proceeds applied towards paying off the loan of 300,000 *l.* from the Royal Exchange Assurance Company.

In order to pay off the remainder of the debt to this company, and the loan of 300,000 *l.* from the Bank of England, the sum of 400,000 *l.* was authorised to be issued from the Consolidated Fund. It was enacted by sect. 5 of the Act, 5 Geo. 4, c. 48, that whenever the annual produce of the Land Revenues of the Crown should cease to be carried into and form part of the Consolidated Fund, and should be retained by the Crown as part of its hereditary revenues, such Land Revenues should be chargeable with repayment to the Consolidated Fund of the said sum of 400,000 *l.*, with interest at 3 *l.* per cent. per annum, computed from the respective times when the same was advanced, with priority over other charges, except management and the charges imposed by previous Acts. It will be noticed that the provisions of this clause and of a similar clause in the Act of 1820, as to the contingent payment of interest on the amount advanced, were altered in 1829 by the Act 10 Geo. 4, c. 50. The advance from the Consolidated Fund was made in the financial years 1824–5 and 1825–6.

Partly by advance of 400,000 *l.* from Consolidated Fund

In 1827, under the Act 7 Geo. 4, c. 77, a further sum of 400,000 *l.* was borrowed on the security of the Land Revenues, from the Exchequer Bill Loan Commissioners for the improvement of the Crown property, and for extending the new street to Charing Cross; this loan, together with interest, appears to have been paid off in due course out of the Land Revenue.

Further Loan of 400,000 *l.* in 1827, from Public Works Commissioners.

In 1829, all previous Acts relating to the Land Revenue of the Crown in England and Ireland, were repealed by the Act 10 Geo. 4, c. 50, and their powers and provisions were consolidated in this Act. Section 114 so far altered the provisions of the Acts 1 Geo. 4, c. 71, and of 5 Geo. 4, c. 48, relating to the contingent repayment of interest on the sums advanced out of the public revenue, as to direct that in the event of the resumption by the Crown of the Land Revenues, the amount of 600,000 *l.* so advanced should be charged with interest from the time of such resumption only. This clause also directs that in case of any such resumption, so much of the principal sum of 400,000 *l.*, borrowed under the powers of the 7 Geo. 4, c. 77, as shall have been paid off out of the Land Revenues during the period when they were carried to the Consolidated Fund, should also become a charge upon the Land Revenues, to be repaid to the Consolidated Fund with interest similarly computed.

Provisions of Act 10 Geo. 4, c. 50, for consolidating Land Revenue Acts

It may here be stated that the debt of 600,000 *l.* thus created, and made contingently repayable to the Consolidated Fund from the Land Revenues of the Crown, has been since held to be repaid under the following circumstances:—

How and when Loan of 600,000 *l.* repaid to Consolidated Fund.

£. 300,000 was held to be repaid in 1837, under the provisions of section 2 of the Act 6 & 7 Will. 4, c. 79, in compensation for the surrender to the Trinity House of the right and property of the Crown in several lighthouses specified in the Act, the interests of the Crown in such lighthouses on 1st January 1837 being estimated to be worth in money 300,000 *l.* It was officially stated in Appendix C. to the Report of the Select Committee on Woods, &c., in 1849, that interest would be chargeable at the rate of 4 *l.* per cent. per annum on the remaining 300,000 *l.*, in the event of the Land Revenues of the Crown being resumed, and from the date of such resumption.

(No. 74, of 1849.)

The remaining 300,000 *l.* was held to be repaid under the provisions of the Act 29 & 30 Vict. c. 62, passed in 1866, for amending the law relating to the Woods, Forests, and Land Revenues of the Crown, under which all the rights and interests of the Crown in the shore and bed of the sea, and in every estuary, &c., of the United Kingdom, as far up as the tide flows, commonly called the foreshore, were transferred to the Board of Trade from 31st December 1866, and its management transferred to them from the Commissioners of

Woods

Appendix, No. 13.

(No. 457, of 1868.)

Woods, &c. The amount of compensation was directed to be determined by arbitration, and to be made good to the capital of the Land Revenue of the Crown by Treasury Warrant, in the mode specified in the Act. From the terms of the Treasury Warrant, dated 30th June 1868, a copy of which was laid before Parliament, it accordingly appears that the amount of the compensation was settled at 496,000*l.*, which was made good to the capital of the Land Revenue as follows :—

1. To release the balance of the debt of 300,000 <i>l.</i> (after allowing for the sum of 20,000 <i>l.</i> , for the immediate value of Crown lands taken for public offices under section 16 of the Act -	£.
2. By transfer to the Consolidated Fund of the charge for various ancient pensions and annuities specified in the Warrant, to the net amount of 7,210 <i>l.</i> 15 <i>s.</i> per annum, and which were theretofore payable out of the Land Revenue of the Crown - - - - -	280,000
	216,000
	£. 496,000

It was also provided by sections 12 & 13 of the Act 29 & 30 Vict. c. 62, that all monies of the nature of income, received by the Board of Trade, under the exercise of the powers conferred upon them by this Act, should be carried to the Consolidated Fund, and all monies which would have been applied as capital by the Commissioners of Woods should be applied towards the reduction of the National Debt.

Annual Reports to Parliament, instead of Triennial.

Under section 125 of the Act, of 1829, for consolidating the Land Revenue Acts, the Commissioners were required to make an annual report to Parliament, instead of reporting every third year.

First Annual Report of Commissioners in 1830, with statements of Income and Expenditure.

Their First Annual Report (being their Seventh Report) was made in 1830. In this Report, the Commissioners state that there was no special requisition in any former Act relating to the Land Revenues of the Crown, for including in the periodical reports to Parliament accounts of the annual income and expenditure, although the two last triennial Reports contained general statements of such income and expenditure in each year from 1824 to 1829; but that as the Act of the last Session expressly required that all subsequent reports should comprise statements of the income and expenditure arising from Crown lands, they thought it right to state fuller particulars and details than had up to that period been given.

Total Expenditure for improving Regent-street, &c.

The following Statement of the total amount of Receipts and Disbursements for the improvements of Regent-street and the Regent's Park, is taken from the Sixth Report of the Commissioners of Woods, &c., dated in 1829, (Appendix No. 33, p. 237):

Abstract Account of Receipts and Disbursements for the Improvements in, and connected with, Regent-street from 1813 up to 5 January 1829.

RECEIPTS.	£.
Loan from Royal Assurance Company and Bank of England - - - - -	600,000
Advances from Consolidated Fund - - - - -	600,000
Produce of Sales of Estates, Fee Farm Rents, &c., and Capital Stock purchased with ditto - - - - -	480,559
Dividends of such Stock - - - - -	35,425
Rents of Lands and Fines for Crown Leases - - - - -	567,681
Miscellaneous Receipts - - - - -	15,835
Total Receipts - - £.	2,299,500
DISBURSEMENTS.	£.
Repayment of Principal of Loans - - - - -	600,000
Interest on ditto - - - - -	239,877
Purchases of Property, Compensations, and other similar expenses - - - - -	1,367,109
Law Charges, and Architects' and Surveyors' Expenses - - - - -	74,788
Office Salaries and Incidents - - - - -	17,726
Total Disbursements - - £.	2,299,500

Interest

Interest at 5 *l.* per cent. per annum was originally charged on the loan of 300,000 *l.* in 1815, from the Royal Exchange Assurance Company, and of 300,000 *l.* in 1817 from the Bank of England; but a reduction of interest to 4 *l.* per cent. was made in July 1822.

Appendix, No. 13.

It may also be desirable here to show a similar account of the Receipts and Disbursements on account of the Improvements at Charing Cross and the Strand, taken from a final statement in a later Report of the Commissioners, in 1848.

And of Improvements at Charing-cross and in the Strand.

Abstract Account of Receipts and Disbursement on account of Improvements at Charing Cross, the Strand, &c., per 7 Geo. 4, cap. 77, to 5 January 1848

RECEIPTS.	£.
Produce of 400,000 <i>l.</i> Exchequer Bills, advanced by the Public Works Loan Commissioners - - - - -	409,179
Loan from Equitable Assurance Company, per 10 Geo. 4, cap. 61	800,000
Net Produce of Land Revenue - - - - -	1,144,460
Produce of Sales, and exchanges of Estates, including Sales of Stock	27,630
Produce of Sale of Old Materials - - - - -	21,724
Miscellaneous - - - - -	11,432
Total Receipts - - £.	1,914,425

DISBURSEMENTS.	£.
Repayment of Principal of Loans - - - - -	700,000
Paid for Purchases of Land, &c. and Expenses - - - - -	1,150,343
Law Charges, Architects' and Surveyors' Expenses, &c. - - - - -	51,837
Office Salaries and Incidents - - - - -	6,981
Balance remaining on 5th January 1848 - - - - -	5,264
Total - - £.	1,914,425

In 1831, a series of returns was presented to the House of Commons, giving much detailed information of the Crown property in England and Wales, for the whole period from 1786 to 1830, under the following heads:—

Returns in detail of Crown Property from 1786, presented in 1831.

1. All Crown property as specified in the schedule annexed to the First Report of the Commissioners in 1786, showing how each property has been dealt with.

2. All such Crown property sold, exchanged, or otherwise disposed of during this period, excepting that appropriated to the Regent-street, &c., improvements in the metropolis, specifying the several circumstances of each case.

No. 128, of 1831.

3. All Crown property acquired by the Crown during this period, excepting the Regent-street, &c., property, and allotments under Inclosure Acts, showing how such property has been dealt with in each case.

4. All Crown property comprised in No. 3, and since sold, exchanged, or otherwise disposed of, specifying the several circumstances of each case.

5 and 6. Similar information as to the Regent-street, &c., property.

7. Crown property acquired under Inclosure Acts, specifying the several circumstances connected with each allotment.

8. Number of acres in the Royal Forests, distinguishing the open commonable lands, and the lands appropriated to the growth of timber; and the number of acres of other Crown lands appropriated to the like purpose.

9. Statement in detail for each year of money received for rent, fines, and sales of every description, and how such monies were appropriated.

Abstract account
of application of
Produce of Sales of
Crown Lands,
1786-1830.

It is stated at p. 862 of this Return of the Land Revenues of the Crown, that no account exists of the amount of the produce of Sales of Estates and other portions of the Crown Lands in England and Wales, in each year, from 1786 to 1830; but an Account is there shown of the produce of Sales of Estates, &c., *applied* in each year, of which the following is an abstract:

1786—1815. Applied in Purchase of Stock, applicable to the Purchase of	£.
Estates, &c. - - - - -	460,231
1815—1830. Paid to "Woods and Forests Fund," at the Bank of England,	
applicable to Purchase of Estates, &c. - - - - -	731,897
1816—1826. Paid to "New Street Fund," at the Bank of England - -	124,178
1817—1821. Paid to "Navy Timber Nursery Fund," at the Bank of	
England, per 54 Geo. 3, cap. 70 - - - - -	9,182
Total applied 1786—1830 - - - £.	1,325,488

Or on an average, nearly 30,000 *l.* a year.

The Capital Stock purchased was applied as follows:

	£.
For the purposes of the New Street, per 54 Geo. 3, cap. 70	248,496
Ditto - - ditto - - per 5 Geo. 4, cap. 48	168,960
	417,456
For Redemption of Land Tax- - - - -	207,938
£.	625,394

Of the Amount of 731,897 *l.* transferred to the Woods and Forests Fund, the following sums were transferred to the New Street Fund.

	£.
In 1828 - - - - -	111,666
1829 - - - - -	120,741
1830 - - - - -	5,937
£.	238,344

III. Woods and
Forests belonging to
the Crown.

Distinction between
Revenues of Crown
Lands, and of
Forests.

The remaining portion of the landed property of the Crown, viz., the Woods and Forests, may now be more particularly noticed.

Judge Blackstone draws a distinction between the King's Revenue arising from the rents and profits of the demesne lands of the Crown, and that arising from the forests: and he adds, briefly, that the latter consists principally in amercements, or fines, levied for offences against the forest laws; but that as few, if any, courts of this kind for levying amercements have been held since 1632, 8 Car. 1, it is needless to pursue the inquiry any further.

(Report of Finance
Committee, 1798,
p. 24.)

The value or produce of the forests belonging to the Crown was not considered as part of the Revenue of Crown lands, nor as such to have been surrendered to Parliament according to the earlier Civil List Acts.

Reports and recom-
mendations of
Commission of
1786.

Together with the other branches of the Crown property, the management and condition of the Woods and Forests belonging to the Crown, were made the subjects of inquiry by the Commissioners appointed for those purposes in 1786, by the Act 26 Geo. 3, c. 87

(Commons' Journals,
13 February 1792.)

In their Third Report, dated 3rd June 1788, the Commissioners showed that, under the existing system of management, instead of the Woods and Forests, Parks and Chases belonging to the Crown, yielding any revenue whatever to the State, not only had the value of all they produced, from the year 1761 to 1786 inclusive, been expended on them, but no less than 144,882*l.* 17*s.* 6*d.* more, taken from the produce of the demised estates; that no more than 2,000 loads of oak timber had been annually furnished from them to the dockyards, and yet the forests were in a state of decay. In their Eleventh Report, dated 13th February 1792, they showed that whilst the estates of individuals in every part of this kingdom had been advancing in improvement, the property of the Crown in the Woods and Forests had been left unprotected and exposed to unlimited waste. They referred

referred to the former large growth of timber in this country, from the Conquest down to the times of Elizabeth and of King James I., in whose reigns the timber in the Royal Forests became a source of revenue to the Crown, whilst great stores of timber were kept. They traced the first great destruction of timber to the devastation made by the contending parties during the civil wars, and quoted the evidence of Evelyn, that "this waste and devastation was so universal, that nothing less than an universal plantation of all sorts of trees could supply or would encounter the defect."

Appendix, No. 13.

Several recommendations were made by the Commissioners for determining the rights of the Crown, in cases where they were mixed up with the rights of individuals, and for improving this portion of the Crown property by inclosure, &c. They also proposed a variety of measures relating to the Royal Forests, and to a future supply of navy timber from them, forming together the basis of a system which began to be carried into effect in the year 1803, and which was steadily kept in view from that period.

Among the investigations of the Select Committee on Finance 1797, they gave much consideration to the subject of the receipts and expenditure of the Woods and Forests belonging to the Crown. In their 23rd Report, dated in June 1798, they said, "The Revenues of the Woods and Forests are stated to be inadequate to defray the charges to which they are liable, and their deficiency appears to have been made good out of the produce of the Land Revenue, although the latter belongs at present to the public, by the terms of the Civil List Act. Your Committee have annexed a statement of the total annual receipts and disbursements in the Office of Woods and Forests for 10 years ending 31st December 1797, and a detailed account of the receipts and disbursements in the same office, for the years 1788 and 1797 respectively. The total receipt in the course of the last 10 years is 181,928 *l.* 14 *s.*, of which sum it has derived from the Crown Lands 55,273 *l.* 16 *s.*"

Statements in Report of Finance Committee, 1797.

It would appear from this statement that the average annual gross receipts from the Woods and Forests of the Crown from 1788 to 1797 was 12,655 *l.* consisting almost entirely of the produce of the sale of wood and bark from the respective forests; and that a further annual amount of 5,527 *l.* was received from the Land Revenue; that the average annual expenditure was 18,192 *l.*, of which 3,661 *l.* was for the Surveyor General and his office expenses, and 14,531 *l.* for expenses more directly connected with the Woods and Forests.

No full return of the total annual Revenue and Expenditure relating to the Crown Lands, and including the Woods and Forests, was made to Parliament before the year ending 5th January 1823 (as has been already stated in the note at the beginning of Appendix 2, extracted from the statement of the Land Revenue in the Finance Accounts of that year). A new form of account of the net annual revenue and expenditure was then prepared to meet the recommendation of the Committee of Public Accounts, 1822. This recommendation was in the following terms:—

Revenue and Expenditure of Woods and Forests first stated in Finance Accounts, 1822-23.

"The accounts relating to the Crown Lands are at present composed of Returns from a variety of offices, and they do not show readily the exact amount either of Income or Expenditure on this head of Revenue. Your Committee therefore recommend that the Commissioners of Crown Lands should collect the requisite information from the various officers who now make separate Returns to the Treasury; and that they should prepare and transmit to the Treasury general accounts in the same form as those recommended for the other branches of the Revenue. These accounts should exhibit the whole Revenue received, the balances at the beginning and end of the year, and the total of each description of payment made in the course of the year."

In 1833, in pursuance of the recommendation contained in a Message from the Crown, a Select Committee of the House of Commons was appointed "to inquire into the management of the Woods, Forests, and Land Revenues of the Crown, and to report how far the measures recommended by the Commissioners appointed under the Act 26 Geo. 3, c. 87, had been carried into effect; and what other measures such Committee would recommend for further improving and rendering more productive the hereditary estates of the Crown." Lord Duncannon, the Chief Commissioner of Woods, &c., was appointed Chairman of the Committee, which sat during the Session of 1833, and at its conclusion reported the Minutes of Evidence, and various documents and accounts, in an Appendix.

Reports of Select Committee of House of Commons in 1833 and 1834.

No. 677, of 1833.

The Committee was continued in the following Session. In their Report, dated 7th August 1834, they stated their opinion that the principles laid down in the reports of the Commissioner appointed under the Act 26 Geo. 3, c. 87, had been attended to in the subsequent management of the Woods, Forests, and Land Revenues of the Crown. The Committee do not appear to have recommended any material alterations in the existing system. Further Minutes of Evidence and other documents are appended to the Report made by the Committee in 1834.

No. 579, of 1834.

Reports of Lord
Duncan's Com-
mittee in 1848-9.

No further investigation appears to have been directed by Parliament into the management and condition of the Royal Forests and Woodlands until 1848, when, upon the motion of Lord Duncan, a Select Committee of the House of Commons was appointed to inquire into the whole subject of the Woods, Forests, and Land Revenues of the Crown, and who particularly directed their inquiries into the management of the Royal Forests and Woodlands. The Committee made a brief Report at the end of the Session, and dated 25th July 1848 when their inquiry was still incomplete, for which reason, they refrained from expressing any opinion upon the whole subject of their inquiry, observing that no investigation had been made into the management of the Forests and Woodlands of the Crown since 1787, when Commissioners were specially appointed by Parliament for that purpose. They appended to their Report the Minutes of Evidence, and a mass of information connected with the Woods and Forests and Land Revenues of the Crown.

(Commons' Papers,
38, 1847-48.)

(Nos. 513 & 574, of
1849.)

The Committee was re-appointed in the following Session, and continued their inquiries until its close, when they reported further Minutes of Evidence, and appended much additional information upon the subject of the department over which the Commissioners of Woods exercised control. They stated that owing to the late period to which their inquiries had been protracted, they were unable satisfactorily to report their opinions to the House thereon during that Session, but would be prepared to do so in the event of their re-appointment next year. No re-appointment, however, of the Committee was made after the Session of 1849.

Receipts and Expen-
diture, 1803-1847.

(App. KK., p. 687.)

Very full information respecting the management and condition of the Royal Forests and Woodlands will be found in the Minutes of Evidence and in the Appendices published by Lord Duncan's Committee. In the Appendix to the Report of 1847-48 is a Return of the Income derived from the Royal Forests and Woodlands of the Crown, and of the expenditure upon the same, from the year 1803 to 1847, both inclusive, and specifying the Receipt and Expenditure in each year. From an abstract of this Return, it appears that during these 45 years—

	£.	s.	d.
(P. 699.) The Total Receipt was	1,832,542	19	1
Total Expenditure	1,427,452	13	8
Net Surplus	£. 405,090	5	6

being an average surplus income derived from the Royal Forests and Woodlands in the 45 years, from 1803 to 1847 inclusive, of about 9,000 £. a year. The receipt and expenditure on account of Windsor Forest is not included in this Return, there being only one account for all the Crown Lands at Windsor. Further sums were annually received in respect of the forests where deer were kept, these sums being applied in payment of expenses connected with the deer. An account of these expenses, and of the persons to whom deer are annually supplied, is contained in a separate Appendix.

Increase of planta-
tions between 1808
and 1849, and esti-
mated value.
513, of 1849, App.
2, p. 500.

A Return appended to the First Report of the Committee in 1849, shows that out of 114,521 acres of Royal Forest lands, the whole extent of inclosed plantations in 1808 was no more than 1,776 acres; that between 1808 and 1849 the increased extent of inclosed plantations made was 33,272 acres; the estimated value in the year 1849 of the inclosed plantations made since 1808 was 1,087,777 £.; and the estimated value of such plantations when at maturity was no less than 10,107,183 £.

Defective system of
Accounts of Land
Revenue.

The attention of Lord Duncan's Committee was also directed to the defective system upon which the accounts of the Land Revenue of the Crown were kept. In their First Report, they stated that "there was considerable irregularity in the mode of keeping the official accounts, in the application of funds appropriated by Parliament to particular services, and also in the payments of surplus income from the Land Revenue into the Exchequer." They also stated that the attention of the Treasury had been previously directed to these facts, and that for the purpose of correcting the irregularities, and putting the accounts of the Commissioners upon a simple and intelligible footing, Mr. Anderson had been instructed to investigate and to report upon the system of accounts at the Board of Woods.

Improved system of
account suggested
by Mr. Anderson,
under Treasury
directions, in 1848.
538 of 1847-8,
p. 311.
(Q. 5617-9.)

Mr. Anderson's first Report, dated 29th June 1848, which is appended to the Report of the Committee in 1848, contains his suggested improvements in the mode of keeping the accounts of the Land Revenue. In this Report, and in his evidence before the Committee on 25th July 1848, Mr. Anderson refers to the defective system of account hitherto adopted, by which the capital has been blended with income, so that it was difficult, if not impossible, to apportion the sums belonging to capital and to income in the accounts of the several years, and to ascertain how far the payments into the Exchequer were justified by surplus income. He proposed to remedy this defect by an improved system of account. He also recommended that the receipts and payments of the Board might be advantageously transferred to the Paymaster General.

Lord Lincoln's
Return of Land
Revenues, 1837-8,

In his evidence before the Committee in the following Session, on 25th June 1849, Mr. Anderson explained at length his suggested improvements in the system of accounts of the Land Revenue of the Crown. He referred to a Return of the annual income derived

derived from the Possessions and Land Revenues of the Crown, under the management of the Commissioners of Woods, &c., and its application, for each of the 10 years ending 5th April, from 1837-38 to 1848, which had been called for by Lord Lincoln, as having been prepared with great labour and difficulty upon the new system. In this Return, all the extraneous receipts and charges, which in the previous accounts had been placed to income, were thrown out, and the proper distinction effected between capital and income, so that on the completion of that account there was a correct balance to commence with, and in future there might be no mixture of funds.

to 1847-8, prepared under new system. (Commons' Paper, No. 32, of 1849.) (Q. 1801, &c.)

(Q. 1786.)

The Return thus referred to deserves especial notice, as affording for the first time a correct statement of the actual income and expenditure of the Land Revenues of the Crown, under the several heads, distinguished from the receipt and expenditure on account of capital. The accounts contained in the return commence from 5th April 1838, as previously to 13th July 1837, the period when the incumbrances under the New Street Acts were discharged, the income, as well as the monies arising from the sales of Crown Lands, formed a joint fund for the discharge of loans borrowed for the Regent-street improvements, &c.; after this period the surplus income became payable to the Consolidated Fund under the Act 10 Geo. 4, c. 50, and the monies arising from sales were made applicable to the special purposes mentioned in the Act.

The following is an Abstract of this Return, distinguishing the Income
INCOME AND EXPENDITURE ACCOUNT, showing the Income derived from the Land Revenues of the
Fund, in each of the Ten

I N C O M E.							
Y E A R.	Balances, including Advances at the beginning of the Year.	Land Revenue.	Royal Forests.	Royal Parks, including Windsor Park and Forest, and excluding Victoria Park.	Victoria Park.*	Total Income.	TOTAL, including Balances.
	£.	£.	£.	£.	£.	£.	£.
1838-39 - -	98,912	275,334	33,436	16,237	- -	325,007	423,919
1839-40 - -	82,585	278,521	35,432	17,652	- -	331,605	414,190
1840-41 - -	68,446	298,427	37,845	18,540	- -	354,812	423,258
1841-42 - -	63,696	295,538	37,528	22,319	- -	355,385	419,081
1842-43 - -	40,680	281,697	30,534	10,984	3,536	326,751	367,431
1843-44 - -	53,201	285,655	40,644	11,168	24,041	361,508	414,709
1844-45 - -	63,549	281,594	38,289	10,547	54,500	384,930	448,479
1845-46 - -	84,451	273,483	49,421	10,941	28,250	362,095	446,546
1846-47 - -	75,183	271,199	41,892	10,942	6,595	330,628	405,811
1847-48 - -	73,580	288,728	41,985	9,897	- -	340,600	414,180
TOTALS - - -	£.	2,830,176	367,009	140,227	116,922	3,473,321	- -

* The receipts for Victoria Park comprise the monies received from the sale and profits of Exchequer Bills purchased with the to 102,700 l. Those Exchequer Bills were deposited on the 25th March 1828, in the names of trustees, until the contract was of Victoria Park, under the Act 4 & 5 Vict. c. 27; and, in addition, there was expended for the same purpose the sum of

The Capital Account for the same Period, distinguished from
CAPITAL ACCOUNT, showing the Amount Received from Sales, Exchanges, &c., of the Land Revenues

R E C E I P T S.			
Y E A R.	Balances, including Stock, Exchequer Bills, and Advances, to be repaid at the beginning of the Year.*	Receipts from Sales and Exchanges of Estates, &c.	TOTALS.
	£.	£.	£.
1838-39 - -	256,679	40,258	296,937
1839-40 - -	295,575	38,137	333,712
1840-41 - -	328,455	38,171	366,626
1841-42 - -	267,966	40,360	308,326
1842-43 - -	261,050	11,389	272,439
1843-44 - -	169,118	27,549	196,667
1844-45 - -	104,057	61,169	165,226
1845-46 - -	140,261	12,626	152,887
1846-47 - -	137,515	37,795	175,310
1847-48 - -	144,599	35,707	180,306
TOTALS - - -	£.	343,161	- - -

	£.	s.	d.
* Including Stock, Bank of Ireland, Produce of Sales of Crown Lands, &c., invested per 3 Geo. 4, c. 63-	83,351	19	4
Exchequer Bills, ditto, applicable per 10 Geo. 4, c. 50, s. 108 -	22,137	15	7
	105,489	14	11
And Advance for Sewer for Draining the Regent's Park and Regent Street, per 53 Geo. 3, c. 121 - - - -	60,719	5	3
	£.	166,209	- 2

and Expenditure from the Capital Account:—

Crown, and the Expenditure, including the Charges of Management, and the Amount carried to the Consolidated Years ended 5th April 1849.

EXPENDITURE.

On Account of Land Revenue, including Permanent and Temporary Pensions.	For Royal Forests.	For Royal Parks, including Windsor Park and Forest, and excluding Victoria Park.	For Victoria Park.*	Total Expenditure.	Payments to Exchequer.	Total Payments.	Balances, including Advances at the end of the Year.
£.	£.	£.	£.	£.	£.	£.	£.
91,610	31,947	62,777	-	186,334	155,000	341,334	82,585
83,771	33,767	68,207	-	185,745	160,000	345,745	68,446
89,303	38,928	71,330	-	199,562	160,000	359,561	63,396
85,028	37,403	75,970	-	198,401	180,000	378,401	40,680
89,953	37,629	68,140	1,068	196,730	117,000	314,230	53,201
74,879	37,470	64,833	26,467	203,659	147,000	351,159	63,519
80,978	37,890	69,755	50,405	239,028	125,000	364,028	84,451
85,885	48,627	78,729	28,122	241,363	130,000	371,363	75,183
96,955	38,977	73,506	10,793	220,231	112,000	332,231	73,580
109,538	39,715	85,383	11,954	246,590	61,000	307,590	106,589
887,901	382,352	718,630	128,809	2,117,643	1,348,000	3,465,642	

sum of 72,000 *l.* received from the Duke of Sutherland for the sale of York House, which, with the accumulation thereon, amounted completed, and were transferred to the Commissioners of Woods, &c. on 20th August 1841. Their produce was applied to the formation 11,886 *l.* 4 *s.* 2 *d.* out of the Ordinary Income of the Land Revenue.

the Income and Expenditure Account, is as follows:—

of the Crown, and the application of the Amount Received, in each of the Ten Years ended 5th April 1848.

APPLICATION.

Purchases and Exchanges of Lands, &c.	Other Expenditure.	TOTAL.	Balances, including Stock, Exchequer Bills, and Advances, at the end of the Year.
£.	£.	£.	£.
897	465	1,362	295,575
4,989	267	5,256	328,455
74,265	24,395	98,660	267,966
16,193	31,083	47,276	261,050
40,719	62,602	103,321	169,118
58,895	33,715	92,610	104,057
10,947	14,018	24,965	140,261
9,645	5,727	15,372	137,515
26,165	4,546	30,711	144,599
45,399	7,940	53,340	126,966
288,114	184,769	472,873	

Regulations of Act
of 1848, 11 & 12
Vict. c. 102.

In the meantime an Act was passed in September 1848, the 11 & 12 Vict. c. 102, for prohibiting the raising of monies by the Commissioners of Woods, for the metropolitan improvements, and also to regulate and simplify the mode of keeping the accounts of the Land Revenue of the Crown. Under section 9, the accounts were thenceforward to be made up for the year ending 31st March, instead of 5th January in every year; and by section 10, the Treasury were empowered to regulate from time to time the mode in which the accounts should be made and kept.

New system adopted
in annual accounts
for 1848-9, and sub-
sequent years.

(Q. 1926.)

The annual account of the receipts and expenditure of the Commissioners of Woods, Forests, and Land Revenues for 1848-9, was prepared in the new and improved form, under the superintendence of Mr. Anderson, the capital, receipt, and expenditure being kept distinct from the annual income and expenditure of the Land Revenue, and the receipt and expenditure on account of Works and Public Buildings being separately stated. The accounts are made up for the several years ending 31st March.

The improved form of accounts has been since continued in the several annual accounts furnished by the Commissioners, together with their annual reports. From this period, therefore, the whole annual receipt and expenditure of the Land Revenue of the Crown is shown in the greatest detail in these documents.

The accounts are arranged under the following heads:—

- I. Annual Receipts and Expenditure on the Capital Account of the Land Revenue.
- II. Annual Income and Expenditure of the Land Revenue in detail.
- III. Net available balance in detail.
- IV. Amounts of Sales of Produce in the year, in each of the Royal Forests.
- V. Annual Receipts and Expenditure of the Commissioners of Woods, on account of the several Votes of Parliament.
- VI. Annual Receipts and Expenditure of the Commissioners, on account of Metropolitan Improvements, and other special Accounts.
- VII. Cash Balances classified according to services.
- VIII. General Abstract, under the several Heads of Account.

Small surplus in-
come from Royal
Forests.

(Q. 1929.)

It will be observed, by examining the abstract of the Return moved for by Lord Lincoln, that the average annual expenditure on account of the Royal Forests during the 10 years from 1838-9 to 1847-8, very nearly equalled the income, the total surplus amounting to 4,656 *l.* 2 *s.* 4 *d.* only, being an average of no more than 465 *l.* a year. It was shown by Mr. Anderson's evidence before Lord Duncan's Committee in 1849, that, in the year 1848-9, the whole receipt from the Royal Forests and Woodlands was insufficient to defray the expenditure, and that there was an actual deficiency for that year of 8,193 *l.*

Surplus actually
sunk in improve-
ments.

Q. 1933-6.

At first sight this appears to be a startling statement; but it was at the same time shown that the account of the Forests and Woodlands could not justly be looked at merely as a revenue account, with the income balanced against the expenditure. A great part of the expenditure should be considered not as actual expenditure but as an investment to yield a return at a future period, nearly the whole of the surplus of actual income over actual expenditure being sunk in improving the property.

Suggestion for
paying gross income
of Crown Lands into
the Exchequer;

(Q. 1905, &c.)

Mr. Anderson was examined at considerable length before the Committee upon one of his suggestions for improving the system of accounts of the Land Revenues of the Crown, by bringing all the expenditure under the control of Parliament, charging the more permanent payments upon the Consolidated Fund, and making all other expenditure dependent upon an annual Vote of Parliament founded on detailed Estimates. He assigned special reasons for paying into the Exchequer the gross income of the Land Revenue, and for bringing the expenditure under more efficient Parliamentary control.

And of Abstract
Annual Accounts
certified by Board
of Audit.

(Q. 1827.)

As one step towards the latter object he suggested that annual accounts of the receipt and expenditure of the Land Revenue should be submitted to Parliament after having been revised, and reported upon by the Commissioners of Audit, under similar regulations to those imposed upon the Army, Navy, and Ordnance Departments, and originally established in the Naval Department in 1832, by Sir James Graham.

Act 14 & 15 Vict.
c. 42, separating
Department of
Works, &c., from
Woods, Forests,
and Land Revenues.

(Hansard, 3 July
1851.)

A further consequence of the information elicited by Lord Duncan's Committee in 1848 and 1849, was the passing in 1851 of the Act 14 & 15 Vict. c. 42, by which the direction of the Public Works and Buildings, and of the Royal Parks, was separated from that of the Crown Lands from 1st August 1851, the date of the passing of the Act. The management of Public Works and Buildings, and of the Royal Parks, was transferred to the Commissioners of Works, whilst the duties and powers of the Commissioners of Woods, &c., were limited to the Royal Forests, the Landed Estates, and other hereditary possessions of the Crown. It was expressly stated by Lord John Russell, then First Lord of the Treasury, that it was the intention of the Government, by whom this measure was proposed, to remedy by this arrangement a very considerable public evil, namely, that a large proportion of the income of the lands of the Crown and Woods and Forests were applied to other purposes, and were not paid into the Exchequer. Large sums out of these revenues had thus been applied for public improvements, although he admitted that

that this expenditure had almost invariably been sanctioned by the House of Commons. The Government thought it would be a complete and sufficient remedy for this evil, to separate entirely the administration of the Land Revenues from that of Public Works, and to leave the Commissioners of Public Works to get money from the public revenue for any public improvements.

Appendix, No. 13.

Under sect. 3 of the Act 14 & 15 Vict. c. 42, the powers of borrowing on mortgage, previously vested in the Commissioners of Woods, &c., were limited to borrowing for the purpose of discharging existing charges.

Limitation of powers of mortgaging.

Under sect. 37 of this Act, abstract accounts of the receipt and expenditure of capital and of income of the Land Revenues of the Crown were directed to be submitted to the Commissioners of Audit, and certified by them, under the same regulations as were in force with respect to naval and military expenditure. A similar direction with respect to the receipt and expenditure for Works and Public Buildings is contained in sect. 38. Copies of these accounts so certified were directed to be laid before Parliament.

Preparation of Annual Abstract Accounts certified by Board of Audit.

During the passing of the Bill through the House of Commons, it was moved by Lord Duncan to repeal the provision of former Acts by which the salaries of the several officers, and the charge of management of the Land Revenue, were made chargeable upon the income, so that the gross income should be paid into the Exchequer, and the several charges be provided for by Parliament. This was opposed by the Government, upon the ground that the whole Session would be taken up by votes and estimates on these matters of detail, and that it would be impossible to transact the public business of the country. But the Government agreed that the salaries and expenses, both of the Office of Woods and of the Office of Works, should be annually provided for by Parliament. Upon a division, Lord Duncan's motion was lost by a majority of 26; the numbers being, Ayes, 73; Noes, 99.

Motion negatived for payment into the Exchequer of Gross Income of Land Revenues.

(Hansard, 3 July 1851.)

Clauses were subsequently inserted in the Act repealing the previous power of charging the salaries of the Commissioners of Woods, &c., on the Land Revenues, and enacting that these salaries, together with the salaries and expenses of the Department of Works, except such expenses as were particularly specified in the Act, should be defrayed out of monies to be from time to time provided by Parliament.

Salaries, &c., of Department of Woods, &c., and of Works, to be annually voted.

Under the provision of sect. 5 of the Act, the Lords of the Treasury assigned distinct duties to each of the two Commissioners of Woods, Forests, and Land Revenues. The management of the Woods, Forests, and Land Revenues of the Crown in Scotland and Ireland, and of all the Royal Forests in England, was intrusted to one Commissioner, Mr. Kennedy, and the management of the Land Revenue of the Crown in England was assigned to the other Commissioner, Mr. Gore. In the subsequent annual reports of the Commissioners of Woods, Forests, and Land Revenues, each Commissioner has made a separate report.

Distinct duties assigned to each Commissioner of Woods, &c.

In his first Report under this new system, made up to 31st March 1852, Mr. Kennedy proposed not only to classify the expenditure on account of the Royal Forests and Woodlands under two principal heads, viz. :—

Suggestions in Mr. Kennedy's Report for 1852

1. Expenditure in the nature of capital, though derived from income;

2. Expenditure strictly in the nature of annual charge, and applicable only to the revenue of the year against which it is charged;

(Commons' Paper, No. 34, of 1852-3.)

but also to state, in the shape of estimate by anticipation with respect to the several Forests, the quantity and probable value of the gross produce within the year, the expenditure to be incurred, and the probable revenue to be derived after payment of all outlays under the various heads of expenditure that might be deemed expedient. His Report accordingly contains an approximate estimate of the receipts, expenditure, and income of the Royal Forests for the ensuing year ending 31st March 1853.

(Pa. 71.)

(Pa. 96.)

It is material to notice the fact of this estimate having been so made and submitted to Parliament at an early period of the financial year to which it relates, as when the question of submitting estimates of the expenditure of the Royal Forests was considered before the Committee of Public Monies in 1856, doubts were expressed as to the practicability of making correct estimates of the expenses of managing these large landed estates scattered about the country. It was at the same time admitted that the rule which applied to all other branches of the public revenue, of paying the gross income into the Exchequer, and giving the sanction of Parliament to all expenditure by means of estimates, ought to apply to the Land Revenues of the Crown, whilst they formed a branch of the public revenue, if it could be done effectually.

Question of Annual Estimates of Expenditure for Royal Forests.

(Lord Monteagle's evidence, Q. 387-428.)

(Q. 388.)

Some further general information respecting the Land Revenues of the Crown is to be found in the Fortieth Report of the Commissioners of Woods, &c., for the year ended 31st March 1862. This Report contains a summary of the measures taken for the improvement of the Crown property during the 10 years which had elapsed since the passing of the Act 14 & 15 Vict. c. 42, and the separation of the direction of Works and Public Buildings and of the Royal Parks from the management of the Hereditary Land Revenues.

Report of Commissioners for 1861-2.

Increase of gross and net receipts under new system.

(No. 365, of 1862,
pa. 6.)

In order to show the financial results of the new system of management, the following statement is appended to this Report, showing the receipts from the Woods, Forests, and Land Revenues of the Crown in the last three financial years prior to the passing of the Act 14 & 15 Vict. c. 42, as compared with the receipts in the three years ended 31st March 1862.

Gross Receipts, excluding the Royal Parks and Gardens, transferred to the Commissioners of Works, per Act 14 & 15 Vict. c. 42 :—

			£.	s.	d.
In the year ended 31 March 1849	-	-	334,746	4	1
" " 1850	-	-	342,124	13	1
" " 1851	-	-	341,025	9	6
		£.	1,017,896	6	8
Equal to an average annual receipt of -	-	£.	339,298	15	6
In the year ended 31 March 1860	-	-	415,358	17	4
" " 1861	-	-	411,444	16	8
" " 1862	-	-	417,440	8	4
		£.	1,244,244	2	4
Equal to an average annual receipt of -	-	£.	414,748	-	9

being an increase of 75,000 £., or 22 per cent., in 11 years.

As the income of the Land Revenues prior to the passing of the Act 14 & 15 Vict. c. 42, in 1851, was charged with a number of payments from which it was then freed, no legitimate comparison could be made with the amounts of net income paid into the Exchequer before and after the passing of the Act. But the Report shows the following comparison between the net payments during the first three financial years subsequently to the passing of the Act, and the three latest years :—

Payments to the Consolidated Fund—

			£.	s.	d.
In the Year ended 31st March 1853	-	-	252,000	-	-
" " 1854	-	-	260,000	-	-
" " 1855	-	-	272,571	16	3
		£.	784,571	16	8
Equal to an average annual payment of -	-	£.	261,523	15	6
In the Year ended 31st March 1860	-	-	284,479	5	8
" " 1861	-	-	290,568	4	7
" " 1862	-	-	295,000	-	-
		£.	870,047	10	3
Equal to an average annual payment of -	-	£.	290,015	16	9

being an increase of 28,492 £. 1 s. 3 d., or 10 per cent., in seven years.

Amount paid for
redemption of Land
Tax on Crown
Estates.
(Pa. 11.)

The total amount paid up to 31st March 1862, for the redemption of Land Tax charged upon the Crown estates, is stated to be equivalent to the amount of 235,093 £. of Three per Cent. Stock (Consols and Reduced), calculated at the price of these stocks at the period of redemption.

The

The following is an abstract of the amounts of Income and Expenditure of the Crown lands for the Year 1861-2, under the general heads, as shown in detail in the accounts appended to the Fortieth Report of the Commissioners:

Appendix, No. 13.

Abstract of Income
and Expenditure
Account, 1861-2.
(Pa. 202.)

	£.	s.	d.
Balance on 31st March 1861	44,277	14	10
Income—Land Revenue	369,918	17	6
Royal Forests	41,440	11	8
Royal Parks, including Windsor Forest	6,080	19	2
	417,440	8	4
	£.	461,718	3 2
Expenditure—On Land Revenues	80,356	10	10
Royal Forests	32,654	5	9
Royal Parks, including Windsor Forest	21,913	6	11
	134,924	3	6
Payments to Exchequer	295,000	—	—
Balance on 31st March 1862	31,793	19	8
	£.	461,718	3 2

It will be observed that these amounts differ a little from those stated in Appendix 2, which are taken from the Annual Finance Accounts. They are in fact the corrected amounts, after audit.

The total amount of Income and Expenditure on account of Land Revenue in 1861-2, is apportioned as follows:—

	England and Wales.		Scotland.		Ireland.		Isle of Man.		Isle of Alderney.		Sources Generally.		TOTAL.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Income	286,934	5 2	22,330	9 —	47,057	3 —	6,737	16 —	640	4 4	6,169	— —	369,918	17 6
Expenditure	68,001	11 7	7,024	11 6	3,100	12 7	852	14 3	1,377	— 11	—	—	80,356	10 10
Net Surplus	218,932	13 7	15,305	17 6	43,956	10 5	5,885	1 9	736	16 7*	6,169	— —	289,562	6 8

* Deficiencies.

The actual amount of expenditure in 1861-2, for the Salaries and Expenses of the Departments of Woods, and of Works, charged on the Votes of Parliament, from which expenses the Land Revenue has been freed in every year since 1852, by the Act 14 & 15 Vict. c. 42, was as follows:—

	£.	s.	d.
Salaries and Expenses of Office of Woods	26,166	8	11
„ Landed Estates Record Office	1,120	—	—
„ Office of Works	29,662	19	5
	£.	56,955	8 4

A Return made to the House of Commons, on 21st April 1863, shows that the total extent of plantations of the Royal Forests and Woodlands—

Return in 1863, of
Extent of Planta-
tions of Royal
Forests and Wood-
lands, 1800-1863.

Made before the Year 1800, was	2,575 acres.
The total extent of natural woods of Oak, Beech, &c.	9,348 „
	11,923 „
Total extent of Plantations made since 1800	36,687 „
Total extent of Plantations at the present time	58,610 „

It is observed that the 36,687 acres of woods and plantations planted since 1800, consist almost entirely of oak, and form about four-fifth parts of the total extent of land under the growth of timber and other trees in the Royal Forests and Woodlands. The oak plantations were made under the direction of different Acts of Parliament, which in most cases expressly declared the object to be, the providing a supply of oak timber for the Navy. That as an oak tree does not arrive at maturity in less than about 100 years from the time of planting, and as the greater part of the plantations in question have not been made for half that length of time, a considerable period must yet elapse before the trees are in a state to be felled as oak timber. That the value of the crop is however increasing from year to year.

Appendix, No. 13.

Provisions of Act of
1866, 29 & 30 Vict.
c. 62.

In 1866, an Act, 29 & 30 Vict. c. 62, was passed to amend the law relating to the Woods, Forests, and Land Revenues of the Crown. This Act has been already mentioned (p. 433), with reference to its provisions for repayment of the balance of the loan of 600,000*l.* made from the Consolidated Fund in 1821 and 1824, in part of the compensation for the transfer of the foreshore from the Crown to the Board of Trade. Other provisions are contained in this Act to the following effect:—

1. The Treasury were empowered to direct the cost of permanent improvements of the Crown lands and revenues under the management of the Commissioners of Woods, &c., to be charged to capital, the principal to be repaid out of income within a period not exceeding 30 years.

2. From the passing of the Act (6 August 1866), one moiety of the net annual produce of mines received by the Commissioners was to be carried to the account of capital of the land revenue, and the residue to income; a separate account, called “The Mines Account,” being kept. And in granting mining leases, the Commissioners were empowered, with the approval of the Treasury, to receive such premiums as they should think fit, in addition to any rent, royalty, or reservation.

3. The forestal rights in Epping Forest were transferred to the Commissioners of Works.

4. Claremont House, with its fixtures, furniture, park, and grounds, was granted to Her Majesty during her life or pleasure.

Contingent tenure
by the public of
Land Revenues of
the Crown.

Before concluding this notice of the several circumstances connected with the revenue of the Crown lands, attention may be drawn to the fact that although the land revenues have been surrendered to the public use since the year 1760, together with the other hereditary revenues of the Crown, yet the surrender has been made only for the lifetime of each Sovereign, and the public stand, with respect to the Crown lands, in the position merely of a life tenant. The contingency of the resumption of the Crown lands by the Sovereign has been referred to from time to time in the Acts of the Legislature, but the present arrangement has existed for more than a century, and during that period very large amounts of the public money, including both principal and interest, have been sunk in the improvements of this property.

(Hansard's Parlia-
mentary History.)

On one occasion a distinct proposal was made to Parliament to convert the existing contingent tenure of the Crown lands by the public into an absolute legal possession. When Mr. Burke brought his celebrated plan of economical reform before the House of Commons on 11th February 1780, he proposed, as a portion of his plan, that as the Crown lands had been already given up to Parliament, and the gift was not of any great value, they should all be sold and the produce applied to the public service. He obtained leave to bring in a Bill to this effect. The proposal met with the expressed entire approval of Lord North, the Prime Minister, but the measure was not proceeded with.

(Hansard, p. 187.)

Public money sunk
in improvements of
Crown Lands.

But bearing in mind the existing tenure of the Crown lands by the public, it may be expedient to recapitulate some of the cases in which amounts of public money, as well as of the income of the land revenues, have been applied for improving the Crown property, or for paying off incumbrances charged upon it, and contracted for similar improvements.

The amounts of income from the Royal Forests and Woodlands, sunk from year to year in planting and improving this portion of the Crown property to increase its future value, have been already referred to.

Improvements of
Buckingham
Palace, &c.
(No. 677 of 1833,
Mr. Milne, Q. 1799.)

The improvements of Buckingham Palace, commencing in 1825, and completed in 1831, were paid for out of the land revenues of the Crown, out of income not out of capital, except a sum of 100,000*l.* voted by Parliament. This expenditure was expressly authorised by the Act 6 Geo. 4, c. 77, and without limitation, so far as the surplus of these revenues extended, and as the Lords of the Treasury should think necessary and expedient. Under section 113 of the subsequent Act 10 Geo. 4, c. 50, the amount of income of the land revenues, applicable to the improvements of Buckingham Palace, was limited to the sum of 150,000*l.*, over and above the sum of 346,000*l.*, which had been already so applied previous to the passing of the Act. This total sum of 496,000*l.* expended up to 5th January 1831, included 5,356*l.* for ground works. The total amount included the repayment of a sum of 250,000*l.*, advanced by the Commissioners of French Claims in 1826-7, and applied for the repairs of Buckingham Palace. The circumstances under which this advance was made, are stated in Mr. Arbuthnot's evidence before the Committee of 1833 (Q. 702-705).

The expenses of the improvements of Regent-street and the Strand were paid out of the land revenues of the Crown, part being charged upon the produce of sales of Crown lands, but a large portion having been, as already shown, defrayed out of the income of these revenues.

Perpetual pensions
charged on Land
Revenues.

(No. 508 of 1830,
App. 22, p. 98.)

It may be here mentioned that a further amount of capital of the land revenues has been sunk in the redemption of certain hereditary and perpetual pensions anciently charged on the land revenues of the Crown. A schedule of these fixed annual payments out of the land revenues in England and Wales, is appended to the Seventh Report of the Commissioners of Woods, &c. in 1830. They consist of numerous small annual payments, the total amount of which is 6,718*l.* 10*s.* 3*d.* Amongst these payments was a pension of 1,200*l.* a year to Earl Cowper, charged on the Hereditary Land Revenues of
the

the Crown in North Wales, and another pension to Earl Cowper of 800 *l.* a year, charged on the Land Revenues in South Wales. These pensions had been originally granted by Letters Patent of King William III., bearing date 8th June 1694, to Henry de Nassau, Seigneur Dauverquerque, his heirs and assigns for ever. Appendix, No. 13.
(No. 250 of 1856.)

A further amount of 6,157 *l.* 17 *s.* 8 *d.* per annum for "Perpetual Pensions" was charged upon the Land Revenues of the Crown, from 5th April 1832, by the Act 3 & 4 Will. 4, c. 86, this charge being transferred from the Civil List Revenues. The transfer was consequent upon the inquiries and arrangements made on the accession of King William IV., in 1830, with respect to these and similar charges for the Civil Government. The total annual charge on the Land Revenues of the United Kingdom, in 1833, for these "Perpetual Pensions," including the amount transferred from the Civil List by the Act 3 & 4 Will. 4, c. 86, was 15,224 *l.* 6 *s.* 1 *d.*

The Select Committee of the House of Commons, who were appointed in 1831 to consider the Civil Government charges, recommended in their Report with respect to these ancient perpetual payments, "that the propriety of extinguishing these small claims, by the payment of an adequate compensation, should be considered, with a view to the simplification of the public accounts, and to the relief of the several departments from the inconvenience, expense, and delay incidental to a multiplication of small payments." Redemption of these
Hereditary Pen-
sions.
(No. 337 of 1831.)

The necessary powers had been given to the Commissioners of Woods to apply capital of the Land Revenues in the redemption of these payments by sec. 108 of the Act 10 Geo. 4, c. 50, by which they were empowered to apply such capital "in the purchase or redemption, and in the discharge of any incumbrances which now are or hereafter may be charged upon, or affect any of the said possessions and Land Revenues of the Crown." Under sec. 60 of this Act, no purchase was to be made by the Commissioners of Woods, &c., when the purchase money exceeded 100 *l.*, except under warrant from the Treasury.

A return in detail of these ancient pensions and other payments, forming a permanent charge on the income of the Land Revenue of the Crown, and citing the authorities for their payments, is appended to the Report on Woods and Forests of 1848. (No. 538—II. of
1848, p. 742.)

A return presented to the House of Commons in 1856, states the circumstances under which the pension of 1,200 *l.* a year, charged on the Land Revenues in North Wales, and one moiety of the pension of 800 *l.* a year on the Land Revenues in South Wales, both payable to Earl Cowper, and subject to the deductions formerly made in all cases from salaries and pensions, by which they were reduced from the gross amount of 1,600 *l.* to the net sum of 1,503 *l.* 4 *s.* a year, were redeemed in 1853, by a payment of 40,000 *l.*, out of the capital of the Land Revenues. No. 250 of 1856.

In 1853, an Act 16 & 17 Vict. c. 56, was passed for facilitating the redemption of the remainder of these charges on the Land Revenues of the Crown, under the provisions of which any ecclesiastical persons in the receipt of any of these perpetual pensions, not exceeding 10 *l.* a year, were enabled to sell them to the Crown.

These powers of purchase and sale of the perpetual pensions, charged on the Land Revenues of the Crown, appear to have been exercised from time to time, and to have reduced the annual amount from the gross sum of 15,224 *l.* 6 *s.* 1 *d.*, payable in 1833, to 7,946 *l.* 1 *s.* 8 *d.* in 1868, or deducting the customary charges upon them, to the net sum of 7,210 *l.* 15 *s.* The payment of this annual amount has been transferred, as already stated (*see* p. 433), to the Consolidated Fund, under the provisions of the Act 29 & 30 Vict. c. 62, and the Land Revenue of the Crown has been discharged therefrom.

It will be seen that the Net Revenue of the Crown lands paid into the Exchequer in 1868–9, and available for Public Expenditure, was 360,000 *l.* Throughout the whole series of accounts of gross income and expenditure, the *net* income only of the Crown Lands has been included in these accounts, for the reasons stated in the explanatory notes at p. 359 of Part I.; but very full information of the annual gross receipt of the Land Revenues of the Crown from 1801, and of payments made from it, as well as of the Capital Account as distinct from the Income Account, in the several years, will be found separately stated in Appendix 2. Reference to further
information in
Appendix 2.

MISCELLANEOUS INCOME.

THE last of the general heads under which it has been the practice to class the receipts of Public Income, is the "Miscellaneous." In the preceding balanced accounts, this head has been divided into—1. "Miscellaneous" Income derived, like the other great branches of the revenue, from taxes or charges levied upon and collected from the public; and 2. "Other Miscellaneous Income," consisting of repayments of sums which have been previously included in the public expenditure. The various receipts under these two heads have again been subdivided and arranged under other sub-heads, and these will now be noticed in the order in which they appear in the accounts of income, so far as regards those more important heads of miscellaneous income which appear to deserve special notice.

Description of Mis-
cellaneous Income.

HEREDITARY REVENUES.

Soon after the Revolution of 1688, the ancient hereditary revenues of the Crown were continued to King William and Queen Mary by the following resolution of the House of Commons in Grand Committee on 28th March 1690:—Resolved, "That it is the opinion of this Committee that the hereditary revenues to which the late King James the Second was on the 10th of December 1688 entitled, become and are vested in their present

Ancient Hereditary
Revenues continued
by Parliament to
King William and
Queen Mary from
1688.

Appendix, No. 13.

Former power of the Sovereign to alienate these Revenues.

(Report on Pensions, Com. Paper, No. 621, of 1838.)
14 State Trials, pp. 3, and 23.

"Majesties, King William and Queen Mary, except the late revenue arising by fire-hearths and stoves." It was also voted by a second resolution, "That the House be moved for leave to bring in a Bill to declare that the said revenues are so vested; and that provision be made that they shall not be aliened from the Crown, nor chargeable with any gift or grant to be made for the future." But the motion was not then further proceeded with.

Before the reign of Queen Anne the Sovereigns of England appear to have exercised a right to alienate or encumber the various branches of their hereditary possessions. In the note made by Mr. Hargrave upon the bankers' case, he states that "the whole Court of Exchequer agreed that in general the King could alienate the possessions of the Crown." The same point was again affirmed upon appeal. This important case was argued in 1690-1. Chief Justice Treby in his argument stated distinctly "that the Kings of England had always the power to alien their revenues;" and in answer to the objection that such power might lead to the waste and destruction of the revenue, he adds, "This might be some reason to induce the making of an Act of Parliament to restrain the King's power of alienation, but since here the Parliament has thought fit to give the King such a power we ought to acquiesce and submit to it." Lord Holt, in affirming the same opinion, adds, "It is no objection that this revenue was given to the King under a trust, for notwithstanding that he might alien it. The King was seised of an estate in fee of this revenue, and to such an estate the power of alienation is incident." Lord Somers, in delivering his opinion in the Exchequer Chamber, stated that "My Lords the Judges, who have argued these cases on the writs of error, have all agreed that these Letters Patent were good in law to pass an interest to the patentees and their heirs, and to bind the King and his successors."

In the bankers' case, the grants which were under consideration were annuities charged on the hereditary excise, but a similar power had been applied even more widely to the land revenue of the Crown, of which improvident grants had been annually made, to the loss and disinherison of the successor to the Throne.

Alienations restrained in 1701 by 1 Anne, c. 7.

So indefensible a practice could not be permitted to continue, and consequently the remedy suggested by Chief Justice Treby was resorted to. After a recital that "the necessary expenses of supporting the Crown, or the greatest part of them, were formerly defrayed by a land revenue, which hath from time to time been impaired and diminished by the grants of former Kings and Queens of this realm," it is enacted by the 1 Anne, stat. 1, c. 7, s. 5, that no grants of land, &c., shall be made by the Crown from and after the 25th day of March 1702, beyond the term of 31 years, or for three lives, reserving a reasonable rent. As this enactment applied only to the land revenue, it is provided by a subsequent section (s. 7), that "to the intent the inheritance of Her Majesty in the hereditary duties on beer, ale, or other liquors, in the post-office, and in the small branches of Her Majesty's revenue hereinafter mentioned, that is to say, the first fruits and tenths, fines on writs, post-fines, wine licenses, sheriffs' processes and composition, seizures of uncustomed and prohibited goods, may be preserved in the Crown for the future benefit thereof, no portion of such revenue shall hereafter be alienable or grantable by Her Majesty, her heirs and successors, for any estate or term to endure longer than her or their life or lives; and that any grant, either of lands or revenues, contrary to such enactments should be null and void."

It should be observed that no statute containing analogous provisions was then passed in Ireland, nor did the Scotch hereditary revenues, or the $4\frac{1}{2}$ per Cent. Duties come within the restraining clauses. The Act 1 Anne was passed in 1701, five years anterior to the Act of Union with Scotland. It was not until the reign of Her present Majesty that the restrictions of section 7 of the Act of Anne were made applicable to Scotland and Ireland. This enactment was made by a clause (s. 4) introduced into an Act 1 & 2 Vict. c. 95, to provide for the payment out of the Consolidated Fund of certain pensions which had been charged upon the Civil List and $4\frac{1}{2}$ per Cent. Duties.

List of Hereditary Revenues, as specified in Civil List Acts.

The hereditary revenues of the Crown in England and Wales, are first specified in the Act 9 & 10 Will. 3, c. 24. The Act was passed in 1698, and was the first Act by which Parliament granted a Civil List to the Sovereign.

They are as follows:

Hereditary Excise;
Hereditary Post Office Duties.

Small Branches of the Hereditary Revenues, viz.:

First Fruits and Tenths of the Clergy;
Fines for Writs of Covenant and Writs of Entry payable in the Alienation Office;
Post Fines;
The Revenue of Wine Licenses;
The Monies arising by Sheriffs' Process and Compositions in the Exchequer;
Seizures of Uncustomed and Prohibited Goods;
The Revenue of the Duchy of Cornwall;
Any other Revenue arising by the Rent of Lands in England and Wales, or for Fines of Leases;
And the Duty of $4\frac{1}{2}$ per cent. in specie, arising in Barbadoes and the Leeward Islands in America.

These

These hereditary revenues, so far as they affect the Civil List Funds, are also specified in the several Civil List Acts of the subsequent reigns. During the reigns of Queen Anne, and of King George I. and George II. they were continued as funds for supplying the Civil List, with certain exceptions, as will be noticed in the description of the several heads. On the accession of King George III. in 1760, these hereditary revenues were surrendered by the King to the disposition of Parliament during his life, and this precedent has been since followed by all the succeeding Sovereigns. King George IV. added the surrender of the hereditary revenues of Ireland. Since the accession of William IV. all the hereditary revenues without exception, other than those of the Duchies of Lancaster and Cornwall, and including the hereditary revenues of Scotland, have been surrendered to Parliament. The remaining hereditary revenues thus surrendered were as follows:

Hanaper Revenues.
Fines and Forfeitures in Criminal Matters.
Droits of the Crown and of the Admiralty.
Rents and Quit Rents in the Colonies.

By the Civil List Act 1 Geo. 3, c. 1, passed in 1760, upon the accession of King George the Third, the whole of the hereditary revenues were carried to the Aggregate Fund for the term of His Majesty's life, subject to the incumbrances charged upon them. And in 1787, upon the establishment of the Consolidated Fund, under the provisions of the Act 27 Geo. 3, c. 13, the whole of the duties comprising the Aggregate Fund, including the hereditary revenues of the Crown which had been surrendered to Parliament, were carried to the Consolidated Fund.

Further information as to the amounts of hereditary revenue surrendered from time to time, will be found under the head of Civil List.

Hereditary revenues appropriated as Civil List Fund, up to 1760 ;

and subsequently surrendered to Parliament.

Carried to Aggregate Fund, in 1760 ;

and to the Consolidated Fund in 1787.

HEREDITARY EXCISE.

By the Act 12 Chas. 2, c. 24, passed at the Restoration in 1660, certain rates and duties of excise upon beer, cider, spirits, and other liquors, were granted to King Charles the Second, his heirs and successors for ever, in recompense and satisfaction for the profits of the Court of Wards and the Feudal Tenures abolished by this Act.

The description and rates of these duties have been already specified under the head of "Excise." By a previous Act of the same year, 12 Chas. 2, c. 23, similar and equivalent duties of excise had been granted to His Majesty for his life, and were known as the Temporary Excise, though they were in fact re-imposed in each of the succeeding reigns.

The revenue thus granted was enjoyed by the King and his successors until 1700, when under 12 & 13 Will. 3, c. 12, a sum of 3,700 *l.* per week, or 192,400 *l.* per annum out of the hereditary excise and the temporary excise granted for his Majesty's life, was directed to be applied for a period of five years to the public service. In case of the demise of the Crown during these five years, the whole amount was charged on the hereditary excise. This appropriation was made perpetual in 1703 by 2 & 3 Anne, c. 3, s. 3, the amount being charged upon both the hereditary and temporary excise during the Queen's life, and after her decease upon the hereditary excise alone "from time to time for ever."

By the 5 & 6 Anne, c. 8, the Act of Union between England and Scotland, the hereditary duties of excise were extended to Scotland, and became there payable to Her Majesty, her heirs and successors for ever.

By the 9 Geo. 2, c. 23, a portion of these hereditary duties of Excise were carried to and made part of the aggregate fund, and in lieu thereof an annual sum of 70,000 *l.* being the average annual produce of the preceding eight years, was directed to be paid to His Majesty for his life out of the said fund from Michaelmas 1736.

By the Consolidated Fund Act 27 Geo. 3, c. 13, all existing duties of excise, including the hereditary and temporary duties, were repealed in 1787, and other excise duties imposed in lieu of them ; and it was provided by s. 51 that "the Commissioners of Excise should compute the exact sums to which the whole of the said hereditary revenues of excise would amount, if the same had not been repealed or altered by the said Act of 9 Geo. 3, or by this Act, and should transmit an account thereof quarterly to the Receipt of Exchequer," and the proper officers of the Exchequer were directed to set apart, out of the duties of excise by this Act imposed, at the end of every quarter after the demise of His Majesty, such a sum of money as it should appear by the account so transmitted, the whole of the said hereditary revenues of excise would have amounted to, and the same should be paid to the successors of His Majesty for ever thereafter in lieu of the several rates and duties directed by the Act of Charles the Second.

This last provision was altered in 1830 by the Act 1 Will. 4, c. 51 ; s. 5 of which enacts that in lieu of what has annually been the amount of the hereditary duties of excise, the clear yearly sum of 348,000 *l.* in England, and 6,500 *l.* in Scotland, being the annual average produce in the preceding ten years be paid to His Majesty King William the Fourth during his life, out of the revenues of excise, subject to the incumbrances upon them. Under the Civil List Act of the following Session in 1831, 1 Will. 4, c. 25, these sums are directed to revert to the Consolidated Fund during the King's life, and after his demise all the hereditary revenue, including the hereditary duties of excise, are to be paid to his heirs and successors.

Hereditary Excise.

Portion of these Revenues applied to the public service in 1700 ;

and in 1703.

Further Legislative provisions affecting these Revenues.

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HEREDITARY POST OFFICE DUTIES.

Hereditary Post Office Duties originally settled on the Duke of York in 1663. Vested in the Crown in 1685.

THE Post Office Revenue, which had been settled in perpetuity in 1663, by the Act 15 Chas. 2, c. 14, upon James Duke of York, and his heirs male, was declared by the Act 1 James, c. 12, passed in 1685, upon James's accession to the throne, to be vested in the King, his heirs and successors, notwithstanding the previously-recited Act of 15 Chas. 2.

Amounts reserved for the use of the public since.

Under the Act 9 Anne, c. 10, passed in 1710, which remodelled the Post Office and established the General Post Office, a sum of 700 *l.* a week, or 36,400 *l.* a year, together with one-third of the surplus Post Office Revenue over and above 111,461 *l.* 17 *s.* 10 *d.* per annum, declared to be the gross receipt of the Post Office duties under former Acts of Parliament, was reserved to the disposal of Parliament for the use of the public.

By another Act, 24 Geo. 3, c. 37, granting additional rates of postage in 1784, the clear weekly sum of 2,300 *l.*, or 119,600 *l.* a year, being the estimated amount of these additional rates, was appropriated for the payment of certain annuities, it being provided that any overplus should be applied to the same uses as those to which the then existing post-office duties were applicable, and that any deficiency should be supplied from these duties.

The Consolidated Fund Act 27 Geo. 3, c. 13, recited that the medium annual produce of the additional post-office rates imposed in 1784 amounted only to 111,851 *l.* 3 *s.* 4 *d.*, and directed that this sum and the previously reserved sum of 36,400 *l.* and 6,256 *l.* 12 *s.* 1 *d.*, the latter being the one-third of the surplus receipts per 9 Anne, c. 10, amounting in the whole to 154,507 *l.* 15 *s.* 5 *d.* per annum, be carried to the Consolidated Fund and reserved out of the hereditary post-office revenue.

Small branches of the Hereditary Revenues.

The small branches of the Hereditary Revenues are as follows:

FIRST FRUITS AND TENTHS.

First Fruits and Tenths. When originally imposed. Tindal.

THE First Fruits, or the payment of the first year's income after appointment to any archbishoprick or bishoprick, and the Tenths, being the tenth part of the whole annual profits of all benefices, were impositions upon the Church property in this kingdom begun by the Popes in the time of the holy wars, for the purpose of raising a fund to support those expeditions. These imposts became thenceforward a standing branch of the papal revenue, and were transmitted to Rome with more or less regularity.*

Settled on the Crown by Henry VIII.

At the period of the Revolution, Henry VIII. resolved to deprive the Pope of this revenue. In 1533, under the Act 25 Henry 8, c. 20, the impost of First Fruits was first abolished for a year, probably to draw in the clergy to consent the more willingly to a change that delivered them from such a heavy imposition; but in the succeeding Session of Parliament, it was again settled as part of the income of the Crown for ever, by the 26 Henry 8, c. 3, and the imposition was extended to every benefice and spiritual living. Under the same Act, a tenth of every yearly income of all spiritual livings was granted to the King as supreme head of the Church of England, and was made payable to him from Christmas 1535. The imposition was the more easily borne because the rates were still assessed at the old value, which in some places were not the tenth, and in most not above the fifth part of the true value, and the clergy had often been threatened with a new valuation, in which the rates should be rigorously set to their full extent.

Court of First Fruits and Tenths, in 1540.

In 1540, under the 32 Henry 8, c. 45, a court of First Fruits and Tenths was established to receive the amounts of this revenue, and remit them to the Exchequer; at the same time a new valuation of all the episcopal sees and benefices in England was recorded in a book called the *Liber Regis*. A copy of the instructions to the Commissioners for taking this valuation is appended to a Parliamentary Report of a Select Committee on First Fruits and Tenths in 1837. Under this valuation the Tenths amounted to about 11,000 *l.* a year, and the First Fruits, which were more casual, rose one year with another to 5,000 *l.*

No. 384 of 1837.

First Fruits and Tenths abolished by Queen Mary, in 1555; But revived by Queen Elizabeth in 1559.

It was enacted in 1555 by 2 & 3 Philip and Mary, c. 4, that all payments of First Fruits of spiritual livings should be "clearly extinct and determined for ever;" and that the payment of Tenths to the Queen should also cease, and should be employed to other godly uses. This statute was repealed in 1559 by 1 Elizabeth, c. 4, and the payments to the Queen of First Fruits and Tenths were revived.

And Boards of First Fruits and Tenths annexed to Exchequer. Tindal.

Under this last-mentioned Act also the Court of First Fruits was dissolved and its duties were annexed to the Exchequer, of which the Boards of First Fruits and Tenths were branches, under the superintendence of the same chief officer, the Remembrancer.

In

* It appears that the Pope was not always satisfied with the ordinary payment of First Fruits, as an Act of the 6 Henry 4th, passed in 1404, recites the "horrible evil and damnable custom" recently introduced at the Court of Rome, of exacting sometimes more than treble and at least double of the customary payments of First Fruits, and imposes a penalty equal in amount to the excess paid.

In the reign of King Charles II., the office of Remembrancer was made a Patent place for ever, and conferred upon the family of the Duke of Grafton. It was considered as a freehold, and was repeatedly sold; the last sale was in 1798, and the price paid was 6,000 *l*.

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After the Revolution, the produce of First Fruits and Tenths was not brought into the Exchequer as the other branches of the public revenue were, but the bishops who had been the Pope's collectors, were now the King's, and persons in favour obtained assignations upon it for life or for a term of years. When Bishop Burnet wrote his History of the Reformation, he saw that this was a fund which might be applied for providing better subsistence for the poor clergy, there being some hundreds of cures that had not of certain provision 20 *l*. a year, and some thousands that had not 50 *l*. He, therefore, represented this case to Queen Mary in such a light that she was fully resolved, if ever she lived to see peace and settlement, to have cleared this branch of the revenue of all the assignations that were upon it, and to have applied it to the augmentation of poor livings. The Bishop afterwards laid the matter before King William, when there was a prospect of peace, and the King ordered the Bishop to speak to the Ministers about it, who all approved of it, more particularly the Lords Somers and Halifax. But the Earl of Sunderland obtained an assignation upon two dioceses for 2,000 *l*. a year, so that nothing was to be expected after that.

Bishop Burnet's proposal to appropriate this fund for poor livings.

In the following reign, Bishop Burnet was more successful in this object, and on 7th February 1704, Queen Anne sent the following message to the House of Commons:

Carried out by Queen Anne, in 1704.

"Her Majesty having taken into her serious consideration the mean and insufficient maintenance belonging to the clergy in divers parts of the kingdom, to give them ease, hath been pleased to remit the arrears of the Tenths to the poor clergy; and for an augmentation to their maintenance, Her Majesty is pleased to declare that she will make a grant of her whole revenue arising out of the First Fruits and Tenths, as far as it now is, or shall become free from incumbrances, to be applied to this purpose; and if the House of Commons can find any proper method by which Her Majesty's good intentions to the poor clergy may be made more effectual, it will be a great advantage to the public, and very acceptable to Her Majesty."

Upon the Queen's message, a Bill was brought in for enabling Her to alienate this branch of the revenue, and to create a corporation by charter, in order that it might be applied by them to the use for which she now gave it; and the Bishops were so zealous and unanimous for the Bill, that it was carried and passed into a law in 1703. Under the Act 2 & 3 Anne, c. 11, the Queen was empowered by Letters Patent to constitute a corporation, and to settle upon them the revenue of First Fruits and Tenths, after satisfying the annuities then charged upon them, to be applied to the augmentation of poor livings. The corporation was also authorised by the Act to hold all property that might be given to them, or left by will, to be applied to the same purpose. In pursuance of this Act, the Corporation of Queen Anne's Bounty was established by Letters Patent, dated 3rd November 1704.

Corporation of Queen Anne's Bounty established.

At that period the incumbrances charged upon this branch of the revenue were as follows:

Incumbrances previously charged on this Fund.

OUT OF FIRST FRUITS.		<i>Per Annum.</i>	
Earl and Countess of Oxford, during the life of the longer liver - - - - -		£.	£.
Duke and Duchess of St. Alban's, during the life of the longer liver - - - - -		2,000	
		1,000	
			3,000
OUT OF TENTHS.			
Anthony Henley, for 21 years from Christmas 1696 - -		1,000	
Ditto - during the life of the Countess of Clancarty - - - - -		1,000	
Lord Cornwallis' Assignees, for 21 years from Lady-day 1701 - - - - -		1,000	
Dame Elizabeth Hamilton, during life - - - - -		500	
James Hamilton, her son (Earl of Abercorne), during life -		425	
William Hamilton, her son, during life - - - - -		425	
Countess of Plymouth, during life - - - - -		2,000	
George Booth, for 21 years from Lady-day 1699 - -		600	
Sir Samuel Moreland, for 21 years from Lady-day 1699 -		200	
			7,150
		£.	10,150

In order duly to provide for the payment of these charges at the Exchequer, from time to time as they became due, the revenue of First Fruits and Tenths was continued to be paid into the Exchequer, according to the then existing arrangements, and the net produce,

Receipts and Payments continued at Exchequer, till 1838.

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When finally
transferred to the
Bounty Office.

produce, after payment of the charges upon it, was paid over to the Treasurer of Queen Anne's Bounty. No alteration of this arrangement for paying the receipts from First Fruits and Tenths into the Exchequer was made, when all the incumbrances upon them had ceased to be payable, nor indeed until 1838; but in 1837, the Select Committee of the House of Commons, appointed to inquire into this subject, recommended that the payment into the Exchequer of this revenue should be discontinued, and the amount collected be paid direct to the Treasurer of Queen Anne's Bounty. This recommendation was carried out by the Act 1 & 2 Vict. c. 20, passed in 1838, and the offices of First Fruits and Tenths in the Exchequer were abolished from 24th December 1838, with an average annual saving of 2,022*l.* 18*s.* 11*d.*, the amount of the expenses of the offices charged upon this revenue; compensation was at the same time granted to the existing officers.

FINES AND FORFEITURES.

Fines and for-
feitures.

In ancient times a considerable portion of the revenue of the Crown was derived from fines of divers kinds. Madox, in his History of the Exchequer, devotes several chapters to this branch of the Crown Revenue, and gives numerous examples of fines imposed by the Sovereign. One of the most curious of these is a fine of 200 hens imposed by King John in the sixth year of his reign, upon the wife of Hugh de Neville, "that she might lie with her husband one night." (*Uxor Hugonis de Nevill dat Domino Regi ducentas gallinas, eo quod possit jacere una nocte cum domino suo Hugone de Nevill.* Madox, p. 326.) It appears that Hugh de Neville had incurred the King's displeasure by allowing two prisoners to escape who had been entrusted to his care, for which he was fined 6,000 marks. This fine was paid by him in the period of three years, by quarterly instalments. Of this source of revenue, all that remained to the Sovereign after the Revolution of 1688, were certain fines called the Green Wax of the Exchequer; the revenue of Green Wax was under the supervision of an officer called the Surveyor General of Green Wax; his duties, and a full description of this revenue, will be found in the Appendix to the 23rd Report of the Finance Committee of 1798 (p. 22).

The fines were of two sorts; the first such as arose upon criminal matters in judicial proceedings, which were paid into the Exchequer, after they were surrendered to Parliament under the head "of Fines and Forfeitures." Previously to their surrender to Parliament, upon the accession of William IV., the surplus of the fines, penalties, and forfeitures, after deducting the charges incident to the account, was paid into the King's Privy Purse. The second sort of fines were such as arose out of civil matters, and were distinguished as Alienation Fines and Post Fines.

Alienation Fines.

Fines upon the alienation of Crown Lands were imposed in 1327 by the Act 1 Edw. 3, which recites, that "divers persons of the realm complain themselves to be grieved because lands and tenements holden of the King in chief and aliened without license, have been seized heretofore into the King's hands and holden as forfeit," and "enacts, that from henceforth of such lands and tenements so aliened, there shall be reasonable fine taken in the Chancery by due process." These alienation fines were discontinued by the Act 12 Chas. 2, c. 24, which abolished the feudal tenures, with the exception of the fines for alienation due by particular customs of certain manors specially reserved by section 6. These alienation fines thus reserved to the Crown, were fines for writs of covenant and writs of entry paid by all persons levying fines of land or suffering recoveries. They were payable in the Alienation Office under the management of Commissioners appointed by the Lords of the Treasury. Their net produce, after satisfying the salaries of the office, amounted in the reign of King William the Third, on an average to 3,000*l.* a year.

See 32 Hen. 8, c. 1,
s. 15.

Annual payment to
Clerk of the Hanaper,
part of Civil
List.

The alienation fines were regulated in 1758 by the 32 Geo. 2, c. 14. Out of the net produce of the alienation fines, the sum of 2,000*l.* a year was paid, according to the usual course, to the Clerk of the Hanaper, and formed part of the revenue of the Hanaper; this sum was considered to be part of His Majesty's Civil List, and was authorised to be paid to the Clerk of the Hanaper by Letters Patent of King Geo. III. dated, 31st December 1760. Under the Consolidated Fund Act, 27 Geo. 3, c. 13, s. 49, this payment of 2,000*l.* a year to the Clerk of the Hanaper out of the alienation fines, was to be continued, from and after His Majesty's demise. This sum of 2,000*l.* per annum, together with 898,000*l.* per annum out of the Consolidated Fund, completed the amount of 900,000*l.* a year granted for His Majesty's Civil List. It ceased to be a portion of the Civil List Funds on the demise of George III.

Post Fines.

The post fines were similar in their character to the alienation fines, which last were also designated *Prefines*. The post fines were in like manner payable on writs of covenant sued out for the passing of fines in the Court of Common Pleas, and were as much and half as much more in amount as was payable to the King for the prefines. At the period when funds were appropriated for the Civil List of King William 3, the post fines were farmed to Sir Robert Clayton and others till Michaelmas 1708, at a rent of 2,276*l.* per annum, and from thence to Lord Roby for 48 years at the like rent. These fines were received by the sheriffs, and the whole produce applied by them "towards the charge of their offices, to pay rewards, &c., for taking of highwaymen, and burglars, and other expenses." Every year, upon certificate from the Pipe Office of the amount of the produce of the post fines, the farmers obtained tallies of pro at the Exchequer to discharge them of their rent, and were paid so much, as the overplus detained by the sheriffs came to, out of money in the Exchequer. This practice was altered by the Act

Act 32 Geo. 2, c. 14, and from Trinity Term 1759, the post fines were levied in the same manner as the alienation fines, and both fines were directed to be paid together to the receiver of prefinances at the Alienation Office, and to be accounted for to the sheriffs.

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This last enactment was repealed in 1833 by the Act 3 & 4 Will. 4, c. 99, under which the alienation fines and post fines were discontinued as separate and distinct heads of the Hereditary Revenue, and were thereafter to be considered as part and parcel of the land revenue of the Crown, and were placed under the management of the Commissioners of Woods, Forests, and Land Revenues.

WINE LICENSES.

In the reign of James the First a patent had been granted by the Crown for the sole licensing of inns and ale-houses. But, in consequence of the spirited interposition of Parliament, this monopoly had been annulled. It was not, however, the propriety of the tax, but the legality of the imposition, with which the Commons were dissatisfied.

Wine Licenses.
First imposed by James I., as a Royal monopoly.
Sinclair's Hist. of Rev., vol. 1, p. 279.

Accordingly, it was one of the new duties which the Legislature resolved to impose. The tax, it was imagined, would not only prove productive in respect of income, but would also operate as a salutary regulation of police by preventing improper persons from keeping houses open for the reception of the public.

But subsequently by Parliament, as a source of income.

Immediately after the Restoration, by an Act, 12 Chas. 2, c. 25, passed in 1660, power was given to the King to appoint Commissioners for granting licenses for the sale of wine by retail, to be drunk either within or without the house of the party so licensed; such license to be granted for any term not exceeding 21 years, if the party should so long live, upon such yearly rent as should be agreed upon, so as no fine be taken for the same.

Commissioners of Wine Licenses appointed in 1660.

By an Act of the 15th Chas. 2, c. 14, in 1663, the power of granting licenses for the sale of wines, together with all benefit thereof, was granted to James Duke of York and his heirs male.

Revenue of Wine Licenses granted to Duke of York in 1663.

By a subsequent Act of 22 & 23 Chas. 2, c. 6, passed in 1671, which recited that by reason of certain Acts granting impositions upon wines, the prices of wines had been much raised and the retailers much discouraged from taking licenses, the power of granting wine licenses was revested in his Majesty, his heirs and successors, and recompense of 24,000 *l.* a year out of the Hereditary Excise, as agreed upon by Royal Letters Patent, was settled upon the Duke of York and his heirs male from 24th June 1672. From 1671 the produce of the duty of wine licenses was continued as a part of the Hereditary Revenues until the latter part of the reign of George the Second.

But again made part of Hereditary Revenues, in 1671.

At the time of the Revolution, the wine licenses were placed under the management of Sir Stephen Evans and others for a term of 10 years, ending at Lady-day 1701. By their contract the managers advanced 30,000 *l.*, which they were authorised to defalk by 3,000 *l.* a year, besides interest at 8 *l.* per cent. But during the whole term of their management no money was paid by them into the Exchequer for this head of revenue, they alleging that the produce was not sufficient to repay their advance and interest, together with their salaries and other charges of management. At the close of the term the net produce of the wine licenses was estimated at 7,000 *l.* a year.

Mortgaged from 1691 to 1701.

A different arrangement in regard to the wine licenses was made by the Act 30 Geo. 2, c. 19, in 1757. This Act, after reciting his Majesty's consent to an abolition of the revenue of wine licenses, in consideration of his receiving a yearly income in lieu thereof equal to the net produce, repealed the Act of 12 Chas. 2, c. 25, transferred to the Commissioners of Stamps the power of granting licenses, and imposed a stamp duty upon the licensing deed, which was to be renewed every year, of 5 *l.* for the sale of wines, over and above the duties on vellum, parchment, and paper. As an equivalent to his Majesty, an annual sum of 7,002 *l.* 14 *s.* 3 *d.*, the medium annual produce of the former licenses for the six preceding years, was to be paid annually from 5th July 1757 to the King, his heirs and successors, out of the produce of the new duties and licenses.

Act repealed in 1757 and equivalent annuity granted to the King.

Stamp Duty substituted.

By 30 Geo. 3, c. 38, the management of the duties on wine licenses was transferred from the Commissioners of Stamps to the Commissioners of Excise from 10th October 1790.

Duties transferred to Excise, in 1790.

SHERIFFS' PROFERS.

This was a very ancient branch of the Crown Revenue. The sheriff of each county was, as Madox says, in the old times an officer of great authority and power, and was principally entrusted with the levying and collecting of the King's debts. He had also the charge of the Crown Land Revenue in the county, which was frequently let out to him at a yearly farm or rent, and he rendered to the King an account of his bailiwick at the end of the year or term, either as *termor* or *custos*. In fine, the King usually entrusted the sheriffs with the collecting of his revenue, and with divers other powers and jurisdictions.

Sheriffs' Profers.

Madox, p. 242. P. 223.

P. 634.

The profer was a prepayment made by the sheriff out of his farm or his bailiwick, according to the estimated amount of the revenues for which he was finally accountable.

P. 644.

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These payments were made twice in the year. In the 41st year of King Henry the Third a provision was made by the King, "That all sheriffs should come in person to the Exchequer on the morrow of St. Michael, and on the morrow of the close of Easter, to make their profer according to the ancient custom of the Exchequer." But at a later period his personal appearance was often dispensed with.

The sheriffs' profers appear to have become in course of time merely customary payments by the sheriffs of fixed sums twice in the year. In King William the Third's reign their annual amount was estimated at 1,000 *l*.

The Act 3 Geo 1, c. 15, s. 2, after reciting that "Whereas the profers payable by the sheriffs of the several counties of England into the receipt of the Exchequer at Easter and Michaelmas, yearly remain the same at this day that they anciently were, although many of the rents and certainties out of which the said payments arise have of late years been alienated from the Crown," enacts that the Treasury may direct the amount of profers to be reduced to such reasonable and moderate sums as shall be just and reasonable, and that from Michaelmas 1716 the sums so settled shall be the profers payable by the several sheriffs. From this period their annual average amount was little more than 600 *l*.

This last Act was repealed in 1833 by the 3 & 4 Will. 4, c. 99, which enacted that no sheriffs or bailiffs should be required to make or pay any profers from and after the passing of the Act.

COMPOSITIONS IN THE EXCHEQUER.

Compositions in the Exchequer.

These compositions were monies received for compounding fines and recognizances under the order of the Court of Exchequer, by authority of his Majesty's Privy Seal. Their amount was small, but it has invariably appeared as a head of revenue in all the annual accounts of public income until recent times.

This head of Hereditary Revenue is not further described in the Statutes of the Revenue books than as compositions for fines. The annual produce in the reigns of King William the Third and Queen Anne was estimated at 100 *l*. In later years it fell off to merely a nominal sum, and disappeared altogether as a head of receipt after the year 1833, when the ancient fines payable into the Exchequer by the sheriffs were discontinued, under 3 & 4 Will. 4, c. 99.

SEIZURES OF UNCUSTOMED OR PROHIBITED GOODS.

Seizures of prohibited goods. 23rd Report of Finance Committee, 1798, p. 24.

The only monies paid into the Exchequer under the distinct head of Seizures were for the seizures of uncustomed and prohibited goods, according to their description in the Civil List Acts; the produce of all other Revenue seizures being blended in the general produce of the respective branches to which they belonged.

Customs seizures mentioned in Act of 1660.

In one of the earliest Acts passed after the Restoration in 1660, the 12 Chas. 2, c. 4, which has been already mentioned as the foundation of our modern Customs duties, all goods shipped for export, or unshipped to be landed, without paying or tendering the Customs duties due upon them, are declared to be forfeit to the King; one moiety to be paid to the King, the other moiety to him or them that will seize the same.

Proportion payable to the Crown.

The proportion of the proceeds of seizures payable to the officer of Customs, Excise, or Inland Revenue, or other person seizing uncustomed or prohibited goods, appears to have varied from time to time from one-third, up to nine-tenths, under the authority of special provisions of an Act of Parliament, or at the discretion of the Treasury or the Commissioners of the Revenue; the remaining part being declared to be for the use of his Majesty, his heirs and successors.

Statement by Commissioners of Public Accounts, in 1787. See Commons' Journal.

In the 15th Report of the Commissioners of Public Accounts relating to the management of the Customs Revenue, and which was presented to Parliament on 26th January 1787, the following explanation of the revenue derived from seizures is given:

"Where goods which have been seized and prosecuted to condemnation, are sold, the produce thereof submits to this uniform course. From the gross produce of the sale, certain charges, intituled, those of condemnation and sale, are first deducted. These charges consist of the payments to all the officers employed in the condemnation and sale, and of the poundages out of the gross produce or particular species of seizures to which certain officers of the Customs are entitled."

"The above deductions having been made, the residue of the gross amount of the sale is divided between the King and seizing officer, according to the proportions directed by the Acts which regulate the seizures. This portion of the division accruing to the Crown is called the King's Net Share."

It appears that the King's net share was further liable to various charges of management, such as the maintenance of the Custom-house cruisers and boats, and to such other incidental expenses as the Commissioners of the Customs thought proper to order. Such part of the King's net share of seizures as remained unexhausted by these charges was paid into the Exchequer by the two Receivers for London and the out-ports.

The produce of fines or compositions for seizures, was rarely subject to any charges of condemnation. The share thereof resulting to the Crown was charged with some regular annual allowance to officers of the Customs, and some other trifling expenses; after satisfying.

satisfying which, the residue was paid into the Exchequer by the respective solicitors of the Customs, in whose department it was to receive and account for this produce. Appendix, No. 13.

An account appended to the Report presents a complete view of the rise and ultimate disposal of this branch of the Customs Revenue for the year 1784. The following Abstracts show the amount of the King's net share arising from the gross produce of Seizures, as well as the deductions from the King's net share, and the amount actually paid into the Exchequer.

YEAR.		Gross Produce of Seizures.			Charge of Sale and Condemnation.			The Officers' Net Share.			The King's Net Share.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1784	- -	204,458	6	2	24,134	15	0	74,594	1	3	105,739	9	1

YEAR.		Charges of Management paid out of the King's Net Share.			Balance remaining in the Hands of the Collectors and Solicitor of the Customs.			Amount paid into the Exchequer.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
1784	- - -	69,659	4	-	10,118	8	6	25,961	16	7

In 1790, by the Act 30 Geo. 3, c. 43, the Commissioners of Customs were empowered, if they should think proper, to defray all the charges and expenses of seizures, and of condemnation and sale, out of his Majesty's share. Further Legislative provisions.

In 1814 an Act, 54 Geo. 3, c. 171, gave full power to the Commissioners of the Treasury to restore all seizures, and to remit and mitigate penalties incurred under the laws of Customs and Excise.

In 1823, the Act 3 Geo. 4, c. 110, s. 3, enacted that all seizures should be delivered over to the Commissioners of Customs for condemnation, to be disposed of under their directions; and the Commissioners were authorised to direct and pay all rewards for the making of every such seizure, and all costs and expenses relating thereto, in the manner directed by the several laws in force for the prevention of smuggling.

Since this period there has been no payment into the Exchequer under the specific head of seizures of uncustomed and prohibited goods, as part of the Hereditary Revenues, the proceeds of seizures being comprehended in the amount of receipts under the general head of Customs. Discontinued as separate head of Revenue, in 1823.

FOUR-AND-A-HALF PER CENT. DUTY.

The Customs' duty, known as the 4½ per Cent. Duty, was originally granted to King Charles II., his heirs and successors for ever, in 1663, by an Act of the Assembly of the Island of Barbadoes, inconsideration of "the great charges that there must be of necessity in maintaining the honour and dignity of his Majesty's authority here, the public meeting of the Sessions, the often attendance of the Council, the reparation of the forts, the building of a sessions house and a prison, and all other public charges incumbent on the Government." A duty of "four-and-a-half in specie for every five score" was imposed "upon all dead commodities of the growth and produce of the island that should be shipped off the same." 4½ per Cent. duty, originally granted to Charles II. in 1663, by Legislature of Barbadoes. Commons' Sessional Paper, 289, 1837.

It appears to be doubtful how far the preamble of the Act states the true ground of the imposition of this duty. In a debate upon the subject in the House of Commons on 24th May 1821, it was stated by the Chancellor of the Exchequer that it was not the fact that the duty had been granted for the public purposes of the island, as stated in the preamble of the Act, but that it was granted for the sole use and benefit of the Crown, in consequence of the renunciation of certain rights which then belonged to it. However this may have been, the net proceeds of the duty, after sale in London of the produce which was payable in kind, and of payment of the charges upon it, were paid into the Exchequer as part of the Hereditary Revenue of the Crown. Hansard's Debates

The 4½ per Cent. Duty was farmed in 1670 for seven years at 7,000 l. a year for Barbadoes, and 700 l. a year for the Caribbee Islands. In 1677, it was again farmed at 5,300 l. a year for both, and it is stated that the last farm was so low, because of the talk of a war with France at that time. The average net produce in King William the Third's reign was 8,000l. a year, the duty being included in the hereditary revenues made applicable. Its amount and application.

Appendix, No. 13.

applicable to the King's Civil List, upon its settlement in 1697 by the Act 9 & 10 Will. 3, c. 23. The amount when paid into the Exchequer continued to be subject to the payment of certain charges then existing upon it, viz., for salaries to governors of the West India Islands, and for a pension of 1,000 *l.* a year settled in perpetuity on the Earl of Kinnoul, as the representative of the Earl of Carlisle, to whom the revenues of the Island of Barbadoes had been granted by King Charles II.

Surrendered by Queen Anne for Colonial purposes.

At the commencement of the reign of Queen Anne, in consequence of a petition from merchants and planters of Barbadoes, stating that the produce of the 4½ per Cent. Duty had been applied to other purposes than those pointed out by the Act, an Address from the House of Commons was presented to the Queen, praying that these funds should be restored to the purposes for which they were originally intended. The answer of the Queen informed the Parliament that Her Majesty had given directions that the funds should in future be appropriated to the purposes of the Colonial Act, and in the settlement of the revenue made soon after, this duty was exempted from the Civil List Funds.

But subsequently appropriated as Hereditary Revenue.

At the commencement of the reign of George I., the 4½ per Cent. Duty was mentioned in the Civil List Act, for the express purpose of placing it on the same footing as the revenue of the Duchy of Cornwall. In each succeeding reign the 4½ per Cent. Duty continued to be thus vested in the Crown, and withdrawn from Parliamentary control, until the reign of King William IV., who, upon his accession, placed its produce for the first time at the disposal of Parliament.

Annual Produce and charge upon this Duty, 1826-1830.

The following abstract account of the annual gross produce and charge upon the 4½ per Cent. Duties from 1826 to 1830, will show how little the promise of Queen Anne that these funds should in future be appropriated to the purposes of the Colonial Act was considered to be binding upon her successors. The account is made up from a Return to the House of Commons in 1833, which gives in detail the names of the persons to whom the pensions and other charges upon this fund were payable, and the date of grant of each pension. It will be seen that these payments were made partly at the Exchequer and partly at the Custom House, out of the duties in progress to the Exchequer.

No. 317 of 1833.

Gross Produce.

ABSTRACT ACCOUNT of the ANNUAL GROSS PRODUCE of, and Charge upon, the 4½ per Cent. Duties in each Year, from 1826 to 1830, inclusive.

ISLAND.	1826.			1827.			1828.			1829.			1830.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Antigua - - - - -	8,961	1	4	7,983	15	1	16,695	1	2	16,557	7	4	7,078	2	6
Barbados - - - - -	13,890	2	2	13,804	3	7	34,482	5	6	24,558	10	7	24,131	2	6
St. Christopher - - - - -	3,855	15	2	5,154	18	7	7,618	13	7	9,923	8	5	5,817	14	11
Montserrat - - - - -	563	4	9	1,217	7	7	2,256	18	9	2,100	8	9	704	10	11
Nevis - - - - -	1,585	16	4	2,743	12	4	4,615	19	11	3,438	3	3	2,149	-	1
Tortola - - - - -	422	4	4	664	8	7	1,014	7	11	563	9	6	167	11	11
Sale of Samples - - - - -	34	19	7	28	14	10	56	4	5	-	-	-	23	19	11
TOTAL GROSS PRODUCE - - - £.	29,313	3	8	31,597	-	7	66,739	11	3	57,141	7	10	40,072	2	9
Annual Charge.															
At Custom House :															
Pensions under Royal Sign Manual	22,582	3	-	22,148	17	2	21,293	1	2	19,676	13	10	16,855	9	6
Salaries of Customs Officers -	2,151	16	5	823	3	-	1,103	6	7	540	-	-	2,707	3	10
Incidents - - - - -	1,915	2	-	416	4	7	462	13	-	962	5	11	1,135	13	3
TOTAL - - - £.	26,649	1	5	23,388	4	9	22,859	-	9	21,178	19	9	20,698	6	7
At Exchequer :															
Pensions under Royal Sign Manual	6,921	10	-	6,887	15	-	6,876	10	-	6,876	10	-	6,876	10	-
Salaries of Governors, &c., West Indies - - - - -	14,064	-	-	14,064	-	-	14,064	-	-	14,064	-	-	14,064	-	-
TOTAL - - - £.	20,985	10	-	20,951	15	-	20,940	10	-	20,940	10	-	20,940	10	-
TOTAL ANNUAL CHARGE - - £.	47,634	11	5	44,339	19	9	43,799	10	9	42,119	9	9	41,638	16	7

In the meantime the subject of these duties had been brought before the House of Commons on 24th May 1821, particularly with reference to the pensions which had from time to time been granted out of them to different persons in the country, and a motion was made that the duties should be applied to the purposes stated in the original Act; but the motion was negatived by a division of 73 against 52.

Proceedings in Parliament on the subject.

In 1825, by the Act 6 Geo. 4, c. 88, the salaries and pensions of the newly-appointed bishops and clergy of the West India Islands were thenceforward made a charge upon the $4\frac{1}{2}$ per Cent. Duties, after payment of the prior charges upon them.

On 21st May 1830, the attention of the House of Commons was again drawn to the $4\frac{1}{2}$ per Cent. Duties. It appeared these duties being payable in kind, the King's sugar, as it was called, of which the produce consisted, had for the whole period from 1663 to 1828 been subject to the Customs duty. But under the authority of a Treasury Minute, founded on an opinion of the law officers of the Crown that these sugars, being Crown property, were not liable to pay Customs duty, they had been admitted free of duty from 25th March 1828. Upon a division, this decision of the Treasury was confirmed by a majority of 78 against 32.

In 1834, the Legislature of Barbadoes alleging that little or no part of the proceeds of these $4\frac{1}{2}$ per Cent. Duties was applied to the public purposes of the island, repealed the Act of 1663 which imposed these duties, and charged the payment of the Earl of Kinnoul's pension of 1,000 *l.* a year upon the revenues of the island. It does not however appear that the King's assent was given to this Colonial Act.

Repeal of original Colonial Act in 1834.
Commons' Sess. Paper, No. 289, 1837

In 1838, provision having been made for the several charges then existing upon the $4\frac{1}{2}$ per Cent. Duty, by transferring them to the Consolidated Fund, it was enacted by 1 & 2 Vict. c. 92, that on 10th October 1838 all such $4\frac{1}{2}$ per Cent. Duties should wholly cease and determine.

Duty abolished by Imperial Parliament in 1838.

HANAPER OFFICE.

The Act 23 Geo. 2, c. 25, recites that "the office of Keeper or Clerk of the Hanaper in Chancery is a very ancient office, held and enjoyed by grant from His Majesty's Royal predecessors, Kings and Queens of this realm, and the yearly revenue thereof consisting of several yearly rents or sums, reserved upon grants made by the Crown of the several offices, commonly called the *Seal or Green Wax Office*, the *Alienation Office*, and the *Sixpenny Writ Office* in Chancery (the grant of which last-mentioned office is now expired and determined), and also of fees paid upon grants, commissions, and other patents, passing under the Great Seal, which are uncertain and contingent, hath constantly been issued and applied in and for payment of several ancient fees, salaries, and allowances belonging to the Lord Chancellor, the Master of the Rolls, Master in Chancery, Clerk of the Parliament, and other officers attending the Parliament and Great Seal; and of disbursements always paid and allowed out of the revenues of the Hanaper Office." After reciting the insufficiency for many years past of these revenues to answer the charges and arrears payable up to Michaelmas 1749, to the amount of 10,590 *l.* 12 *s.* 11 *d.*, and the prospect of future increased arrears, the Act authorised payment of the existing arrears out of the surplus of the Suitors' Fund, arising from certain stamp duties on vellum granted for a limited period, per 12 Geo. 1, c. 33, which surplus amounted to the sum of 13,698 *l.* 1 *s.* 11 *d.*, and directed the residue of the said surplus of the Suitors' Fund, amounting to 3,107 *l.* 9 *s.*, to be invested in Government securities, and the yearly interest to be added to the Hanaper revenues. The Act also continued these duties for ever, and out of their produce appropriated 3,000 *l.* a year as part of the revenues of the Hanaper Office.

Revenue of Hanaper Office.
See 27 Hen. 8, c. 11, s. 11.

These augmented revenues were then charged with the payment of the usual charges, together with 1,200 *l.* a year to the Master of the Rolls. Any surplus revenue of any year was to be carried to the revenue of the succeeding year, and a corresponding abatement made from the amount of 3,000 *l.* in aid of these revenues. Any deficiency to be supplied from surpluses of former years.

By the Consolidated Fund Act 27 Geo. 3, c. 13, the whole of the produce of these Stamp Duties was carried to the Consolidated Fund, out of which all deficiencies in the Hanaper revenues were to be provided for, by section 67 of the Act.

In Appendix No. 4 to the 23rd Report of the Finance Committee of 1797 will be found an account of the revenues of the Clerk of the Hanaper, and a detailed statement of the annual receipts and payments. A further account of the duties of the office may be seen in Appendix K.7, to the 27th Report of the Committee of 1798.

The office of Keeper or Clerk of the Hanaper was abolished in 1833 by the Act 2 & 3 Will. 4, c. 111, and by an Act of the following Session, 3 & 4 Will. 4, c. 84, the duties of the office were to be performed by the Clerk of the Crown, and the fees paid to the Consolidated Fund.

CASUAL REVENUES.

Casual Revenues.

Madox, p. 234.

BESIDES the Hereditary Revenues of the Crown, specified by statute, there were Casual Revenues to which the Sovereign was entitled by prescription. They are thus described by Madox, in enumerating the ancient Crown revenues: "There was a casual revenue which accrued to the King several ways. Of this sort were treasure trove, waif, wreck, chattels of felons and of fugitives, chattels of outlaws, usurers, reevants, persons executed, &c.

These casual revenues were first surrendered to the disposition of Parliament by King William the Fourth on his accession in 1830. During the reigns of George the Third and George the Fourth, very large amounts of these casual revenues were from time to time applied by the Sovereign in aid of the civil funds, as will be shown under the head of Civil List.

Droits of the Admiralty.

Amongst these droits of the Crown, the droits of the Admiralty, from which in later times during war by far the greater part of the casual revenue has been derived, are included, although they are not specifically mentioned by Madox. The duties of the receiver of the droits of Admiralty are thus described in the instruction given on the appointment of Sir George Hampson to this office on 31st January 1818:

"He is required to apply himself diligently to the promoting and advancing the rights and perquisites of the Admiralty, to which end he is to appoint agents at such places as may be necessary, to correspond with them and give the necessary directions for preserving such rights; to inform himself of and demand any enemy's ship or goods that may be driven into any English or colonial port, through stress of weather or other accident, or that may be seized by any vessel not duly commissioned, and of all derelict or forsaken ships and goods by enemies, and also of claims for salvages of all vessels rescued or retaken, and of all ships forsaken by their crews; he is also to inquire, demand, and take possession of all wrecks of the sea, flotsams, jetsams, ligans, derelicts, ships and goods of pirates, deodands, and all other droits and rights of the Lord High Admiral; to give notice from time to time of all such matters to the Advocate and Proctor for the Admiralty, that the same may be proceeded against according to law; to pay all charges of prosecution, and by himself or his solicitor (the solicitor for droits), to attend the Court of Admiralty, and take an account of all proceedings there relating to droits; to take care by himself or agents to see that all commissions for the examination of witnesses and appraisements, and sale of vessels or goods issued, and all decrees and orders of the Court, are duly put in execution and returned; to see personally to the due execution of all commissions of appraisement and sale of ships and goods brought into the Port of London; to take care that no more expenses are incurred than are absolutely necessary, and to make himself master of every particular that will enable him to sell the property to the greatest advantage; to inquire if any perquisites of Admiralty remain unpaid, and to examine and discharge all accounts of droits; to call on the Vice-Admirals for their accounts, and to inform the Lords Commissioners of the Admiralty of all neglects or abuses in the conduct of such Vice-Admirals or of their officers, and to give bond for the due and proper performance of these duties in 3,000 £, with two sureties in 1,500 £ each."

It appears from the Parliamentary Paper from which these instructions have been extracted, that the expenses of the receiver exceeded the receipts in the first three years of the reign of King William the Fourth, from 1830 to 1832, after these droits had for the first time been surrendered to Parliament.

A detailed account of these receipts and expenses for each quarter is shown, in which the following curious item of expense appears:—"1832, May 31. Disbursements incurred in executing a process to arrest a whale, by Admiralty warrant, dated the 15th instant, 58 £. 9 s. 11 d." As there is no corresponding item of receipt upon the other side of the account, it may be presumed that the whale escaped the process servers.

Whales and sturgeons are styled Royal fish, and were declared to be the property of the Sovereign as early as the year 1324, by the Act 17 Edward 2, stat. 1, entitled, *Prerogativa Regis*; c. 11 is in these words: "His prerogative in having the wreck of the sea, whales and sturgeons. Also the King shall have wreck of the sea throughout the realm, whales and great sturgeons taken in the sea or elsewhere within the realm, except in certain places privileged by the King."

Vol. 1, p. 222.

Blackstone quotes from our old writers, that on the taking of a whale on the coasts, being a Royal fish, it shall be divided between the King and the Queen, the head only being the King's property, and the tail of it the Queen's: "*De sturgione observetur, quod rex illum habebit integrum; de balenâ vero sufficit, si rex habeat caput et regina caudam.*" The reason of this whimsical division, as assigned by our ancient records, was to furnish the Queen's wardrobe with whalebone.

Droits of the Crown.

The casual revenues which are droits of the Crown, recited by Blackstone, are—

1. The right to Royal fish, which are whale and sturgeon, thrown ashore, or caught near the coasts. This is expressly claimed and allowed in the statute *De Prerogativa Regis*, 17 Edw. 2, c. 11.

2. That of shipwreck: where any ship was lost at sea, and the goods or cargo were thrown upon the land, these goods, so wrecked, were adjudged to belong to the King. This ancient custom was limited by several statutes, to this extent, that the

the King could not claim the goods, except where the true owner could not be discovered.

3. To constitute a wreck, the goods must come to land. If they continue at sea, the law distinguishes them by the barbarous and uncouth appellations of jetsam, flotsam, and ligan. Jetsam is where goods are cast into the sea, and then sink and remain under water. Flotsam is where they continue swimming on the surface of the waves. Ligan is where they are sunk in the sea, but tied to a cork or buoy, in order to be found again. These are also the King's, if no owner appears to claim them; but if any owner appears, he is entitled to recover the possession.

4. Royalty of Mines. This had its origin in the King's prerogative of coinage, in order to supply him with materials; and therefore those mines, which are properly Royal, and to which the King is entitled when found, are only those of silver and gold. By the statutes 1 W. & M., stat. 1, c. 30, and 5 W. & M. c. 6, it was enacted that where gold or silver was found in mines of base metal, the King should be entitled to the ore, on paying for the same a price stated in the Act. In fact, paying no more for it than the value of the base metal.

5. Treasure Trove, the owner being unknown.

6. Waifs and Strays. Waifs, *bona waviata*, are goods stolen and waived, or thrown away by the thief in his flight. Judge Blackstone draws some fine distinctions in the case of waifs. He says, these are given to the King by the law as a punishment upon the owner, for not himself pursuing the thief and taking his goods from him. And therefore if the party robbed do his diligence immediately to follow and apprehend the thief, or do convict him afterwards, he shall have his goods again. Waived goods do also not belong to the King till seized by somebody for his use, for if the party robbed can seize them first, the King shall never have them. If the goods are hid by the thief, or left anywhere by him, so that he had them not about him when he fled, and therefore did not throw them away in his flight, these also are not *bona waviata*. The goods of a foreign merchant, though stolen and thrown away in flight, shall never be waifs, he being generally a stranger to our laws.

Estrays are such valuable animals as are found wandering in any manor or lordship, and no man knoweth the owner of them, in which case, the law giveth them to the King. They now most commonly belong to the lord of the manor, by special grant from the Crown.

These several revenues belong to the King, from one general reason which belongs to them all. They are *bona vacantia*, or goods in which no one else can claim a property.

7. Forfeitures of lands or goods for offences.

8. Deodands. By this is meant whatever chattel is the immediate occasion of the death of any reasonable creature, which is forfeited to the King, to be applied to pious uses (*Deo dandum*).

9. Escheats of lands, on failure of heirs to succeed to the inheritance.

Previously to the Revolution the estates of rebels and traitors, as well as the chattels of felons, &c., became forfeited to the Crown. But in later times, Parliament has applied these forfeited estates to the uses of the public.

The first memorable occasion of this nature was in the reign of King William III., when Irish estates to a large amount were forfeited.

The question of the King's right to dispose of this vast amount of forfeited estates, was much discussed during his reign. The arguments in favour of the King are stated at length, in a paper published in 1701, entitled, "A Vindication of the King's right to Dispose of Forfeited Estates," being in answer to Dr. Davenant's "Discourse on Resumptions" (see "Collection of State Tracts," during the reign of King Will. III., vol. 2, 1706). Eventually, after the King had made numerous grants of these forfeited estates, he yielded, though with extreme reluctance, to the determination of the Parliament to apply all the forfeited estates to the public use.

Commissioners were appointed by Parliament for taking an account of those forfeited estates, and their report was presented to Parliament on 6th December 1699. They reported that all the forfeited lands amounted to 1,060,792 acres, worth per annum 211,623 £, which by computation of six years' purchase for a life, and 13 years for the inheritance, came to the full value of 2,685,138 £; and that some of these lands had been restored to the old proprietors, by virtue of the Articles of Limerick and Galloway, and by His Majesty's favour. Besides these restitutions, they gave an account of 76 grants under the Great Seal of Ireland, to different persons. There remained 1,699,343 £. 14 s. as the gross value of the estates forfeited since 13th February 1688, and not restored.

On 15th December 1699, the Commons having examined this Report, came to an unanimous resolution, that a Bill be brought in "to apply all the forfeited estates and interests in Ireland, and all grants thereof, and of the rents and revenues belonging to the Crown within that kingdom since 13th February 1688, to the use of the public." An Act was passed accordingly, 11 & 12 Will. 3, c. 2, which recited, "That it is highly reasonable that the estates of such rebels and traitors should be applied in ease of

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Treason.

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His Majesty's faithful subjects of this kingdom, to the use of the public," and an enactment to this effect follows. The forfeited estates in Ireland, including those of which King James II. on his accession was possessed, were vested in trustees for the purposes directed by the Act; and all grants of these estates made since 13th February 1688, were declared null and void, but the granters were not made accountable for the profits of these lands received by them before 2nd November 1699. The Act was declared not to prejudice any rights to estates by persons who had surrendered their estates and accepted a new grant, or who were comprised in the Articles of Limerick and Galloway, or who had duly submitted to the King.

Vol. 1, p. 191.

Hallam, in his "Constitutional History," says, of this resumption by Parliament of grants made by the King, "The Irish forfeitures, though in a legal sense at the Crown's disposal, ought undoubtedly to have been applied to the public service. The King granted away the whole of these forfeitures, about 1,000,000 acres to the enriching of his personal favourites. Yet as this had been done in the exercise of a lawful prerogative, it is not easy to justify the Act of Resumption passed in 1699.

A similar course was adopted with respect to the estates forfeited by the rebellion in 1715. By the Act 1 Geo. 1, s. 2, c. 50, the estates and property of all persons attainted for high treason, since 24th June 1715, were declared to be vested in the King, his heirs and successors, for the use of the public, and the profits and proceeds thereof were to be disposed and applied to the use and benefit of the public, according to such Act or Acts of Parliament as should be made and passed in that behalf, and to no other use, intent, and purpose whatsoever.

Commissioners were appointed under this Act, to inquire into these forfeited estates and property, and to cause the proceeds to be paid into the Exchequer.

By another clause in this Act, all estates, revenues, and property, given or bequeathed for any Popish or superstitious uses, were declared to be forfeited and vested in the King for the use of the public. The Commissioners were empowered to inquire into and deal with such estates and property in a summary way, in like manner as the estates forfeited by treason.

All the monies arising by this Act, after satisfying the salaries and expenses of the Commissioners, were "appropriated to the use of the public, to be applied thereunto by authority of Parliament, and not otherwise."

By the Act 4 Geo. 2, c. 8, in 1717, the forfeited estates so vested in His Majesty, were vested in the Commissioners, to be sold for the use of the public. Out of the proceeds, 20,000 l. was appropriated for erecting schools in the highlands of Scotland.

By 6 Geo. 1, c. 11, s. 39, the sum of 200,737 l. 14 s., out of the net proceeds arising by the sale of the forfeited estates, was appropriated towards His Majesty's public expenses, and was applied for the service of the year 1720.

In Appendix II. to the Fifth Report on Public Records, 1844 (vol. xli., p. 427), (p. 97 of Appendix), will be found an inventory of the books, papers, and proceedings of these Commissioners.

The course adopted with respect to the estates forfeited by the rebellion of 1745, was somewhat different. The Act 20 Geo. 2, c. 41, enacted that the real and personal estates held on 24th June 1745, or since, by persons attainted of high treason before 24th June 1748, should be forfeited to His Majesty, his heirs and successors, and deemed to be vested in His Majesty. The proceeds of these estates, after payment of the debts and necessary expenses, are to be paid into the Exchequer, *for the use of His Majesty, his heirs and successors.*

By another Act, 25 Geo. 2, c. 41, certain of the estates forfeited under 20 Geo. 2, c. 41, were declared to be, from and after 25th December 1752, "annexed to the Imperial Crown of this realm, and shall be and remain for ever unalienable from the same," and the clear rents and profits of these estates were to be applied in such manner as His Majesty, his heirs and successors, by sign manual warrants, should direct for the purpose of civilizing and promoting the improvements of the inhabitants upon the said estates, and other parts of the highlands and islands of Scotland.

This last-mentioned Act was repealed in 1784, by 24 Geo. 3, c. 57, and the King was empowered to re-grant the estates so disannexed from the Crown to the heirs of the former proprietors, upon payment of certain specified sums to be applied as directed by the Act.

Hereditary Casual
Revenues in the
Colonies.

There are also certain hereditary casual revenues arising in the Colonial possessions of the Crown, large amounts of which are specified under the head of Civil List, as amongst the produce of these revenues applied from time to time in aid of the Civil List Funds, by George III. and George IV.

In 1852 doubts arose whether monies arising from the sales or otherwise of lands of the Crown in the Colonies, appropriated under the authority of the Crown and of the Legislatures of the several Colonies, since the accession to the throne, of King William IV., might not be considered as hereditary casual revenues of the Crown which had been surrendered to the disposition of Parliament; and, if so, whether they could thus be lawfully appropriated to public purposes for the benefit of the Colonies within which they may have respectively arisen, without the special authority of the Imperial Legislature. The Act 15 & 16 Vict. c. 39, was consequently passed to remove such doubts, and it was enacted that the provisions of the Civil List Acts of King William IV. and Queen Victoria, in relation to the hereditary casual revenues of the Crown should not be deemed

deemed to extend to the produce of the sale of land in the Colonies, nor should such provisions prevent the appropriation of any casual revenues of the Crown in the Colonies, with the assent of the Crown (other than Droits of the Crown and Droits of Admiralty) for public purposes within the Colonies or possessions in which the same may have respectively arisen; provided that an unappropriated surplus of such hereditary casual revenues should be carried to the Consolidated Fund.

Appendix, No 13.

REVENUES OF PRINCIPALITY OF WALES.

The Principality of Wales and Earldom of Chester are assessed to the Crown of England. The Sovereign's eldest son is not entitled to the principality and earldom by birth, but only by grant, to be holden of the Sovereign by the Prince and his heirs Kings of England. Principality of Wales.

This is shown by the Charter of the Principality of Wales by Edward III., quoted in Selden's "Titles of Honour," p. 595, as well as by later charters, creating the eldest son of the Sovereign Prince of Wales, &c.

By the 3rd section of the Act of 1 Anne, stat. 1, c. 7, it was declared (*inter alia*) that the land revenues of the Crown in England or Wales should be for the support of Her Majesty's household, and by the 5th section of the same Act the Crown, from and after the 25th of March 1702, was restrained from granting any manors or other hereditaments (advances of churches and vicarages only excepted) within the Kingdom of England, dominion of Wales, or town of Berwick-upon-Tweed, and whether held in right of the Crown of England or as part of the Principality of Wales, or of the Duchy of Lancaster, except for 31 years, or for such other terms and upon such conditions as are mentioned in the Act.

By Section 3 of the Act 1 Geo. 1, stat. 1, cap. 1, it was provided that the revenue arising from rents of lands, &c., which had been settled for the support of Her late Majesty's household, should be for the support of His then Majesty's household. Previously to the restriction imposed by the Act, statute of Anne, the Sovereign, upon the creation of a Prince of Wales, had usually, if not invariably, granted to the Prince the land revenues of the Crown within the Principality. The restriction, however, in this statute prevented this being done in the case of Prince George, afterwards King George the Second, and gave rise to the following legislative enactment, viz. :—

An Act of 1 Geo. 1, stat. 2, cap. 37, whereby, after reciting that certain honours and other possessions in Wales, Monmouth, and the county palatine of Chester, still belonged to his Majesty as part of the ancient Principality of Wales, or formerly annexed thereto, or as part of the ancient possessions of the earldom of Chester and Flint, or as part of the possessions of the Crown, and that His Majesty, by letters patent under the Great Seal, dated the 27th day of September, 1 Geo. 1, had created his first-begotten son George Augustus Prince of Wales and Earl of Chester, and that it had been usual for the Crown to grant land revenues to the heir apparent of every king of England who had been created Prince of Wales and Earl of Chester, to hold to such Prince and his heirs, Kings of England, but that any grant to be made by His Majesty of such honours and other hereditaments might be liable to doubts or questions as well in respect of the limitation of the estate to the Prince and his heirs, Kings of Great Britain, as in respect of the restrictive and other clauses contained in the said Acts, Queen Anne and King George the First.

It was enacted that it might be lawful for the King to grant to his Royal Highness and his heirs, Kings of Great Britain, the possessions of the Crown within the 12 Welsh counties, the county of Monmouth, and the county palatine of Chester. By section 2 it was enacted and declared that the premises so to be granted to his Royal Highness should not be construed or understood to be comprehended within any of the provisions or appointments made by these Acts (*i. e.*, of Queen Anne and King George I.), but should be exempted and discharged from all such provisions and appointments, and all directions, accounts, matters and things concerning the same, as effectually as if the premises so to be granted to the Prince had been plainly, fully, and originally excepted out of such provisions and appointments in and by those Acts.

By letters patent of this date the possessions to which the last recited Act referred, with the exception of the advowsons of bishoprics, deaneries, and cathedral churches, hospitals, and prebendaries and other ecclesiastical benefices and promotions, *but including the advowsons of rectories and vicarages*, were granted to George Augustus, Prince of Wales, to hold to him and his heirs, Kings of Great Britain, to be held of the Crown by fealty only for all and all manner of services, &c.

Duchy inroiments,
Liber 3, p. 281.
6th Julv, 2 Geo 1,
1716.

By the Act 1 Geo. 2, st. 1, c. 1, the revenue arising to His Majesty by rents of lands settled for the support of the household of King George I. (except such revenues, rents, and hereditaments as have been granted to any person or persons, by or in pursuance of any Act or Acts of Parliament in that behalf) were settled for the support of his Majesty's household, &c.

By the Act of 1 Geo. 3, cap. 1, the revenue arising to His Majesty by rents of lands which on the demise of the then late King stood settled towards the support of His Majesty's household, except the revenues of the Duchy of Cornwall, and the revenues, rents, and hereditaments, which had been granted or passed to any person or persons, by or in pursuance of any Act or Acts of Parliament in that behalf, were ceded to the public for the life of the Sovereign.

Appendix, No. 13.

The hereditary revenues of the Crown ceded by George III., have been ceded by all subsequent Sovereigns on their accession, and in this cession the revenues of the Principality of Wales have been considered as included.

REVENUES OF THE PRINCIPALITY OF SCOTLAND.

Principality of Scotland.

Historical Account of the Stewartry and Principality of Scotland, (Edinb. 1824).

A quarto volume, containing Abstracts from the Public Records, &c., of Charters Acts of Parliament, Treaties, &c., concerning the Stewartry and Principality of Scotland, the Duchy of Cornwall, the Principality of Wales, &c., was printed at Edinburgh in 1824, from which the following information is taken, as well as that relating to the Royal Charters of the Principality of Wales.

The first of the Stuart family who sat on the throne of Scotland was Robert II. There is evidence amongst the Public Records that, after his accession to the Crown in 1371, he gave charters of his private estate, commonly called the Stewartry, under the King's Great Seal, to be holden of him and his heirs Stewards of Scotland. (*De nobis et hæreditas nostris Senescallis Scotiæ*).

There is now no record of any grant of the Stewartry made by him to any of his sons. Neither is there any actual record now to be found of any such grant by his successor Robert III. But an entry in a book of the Scotch Exchequer recites and contains a copy of a charter, dated in 1404, granted by Robert III., after the death of his eldest son David, who had been created Duke of Rothesay, to his second son James, empowering him to hold the lands of the Stewartry in free regality for life.

There appears, however, to be convincing proof that the Stewartry and certain other lands belonging to the King were, by an Act of Parliament in the form of a charter, made in some period of time between 1467 and 1477, annexed and erected into a principality, and appointed perpetually to remain with the Kings of Scotland, until the birth of their eldest sons successive for ever; and upon their birth and existence, the same was thereby settled and limited as a perpetual appanage and personal provision to them.

Before the erection of the Principality, these lands, which were the ancient patrimonial estate of the Family of Stewart before their accession to the Crown, continued vested in the Sovereign. It would also appear that the property of the Principality still remains in the Crown, and it is only settled upon the King's eldest son as a personal provision to him by way of usufruct.

It would appear also to be evident that the Principality of Scotland stands limited to the person of the eldest son of the Sovereign, and by his death cannot descend or be transmitted to his son, or any other heir apparent of the Crown, but returns to the Sovereign.

Ib., p. 55.

REVENUES OF DUCHY OF LANCASTER.

Duchy of Lancaster.

Revenue vested in the Crown since Henry IV.

See Hansard, 25 March 1850.

The revenue of the Duchy of Lancaster has been vested in the Crown since the time of Henry IV. It was his private property when he acquired the Crown, and being afraid the property would merge in that belonging to his higher title, he took care to have an Act of Parliament by which the two were kept distinct. So it continued till the time of Edward IV., who declared the Duchy of Lancaster forfeited: but he kept it distinct from the possessions of the Crown, though in a somewhat different form to that in which it had been placed by Henry IV; for he settled it upon himself and the future Kings of England, to be for ever separate and distinct from the property of the Crown. It is specially recited in the Act 19 Geo. 3, c. 95, that the King is seised and possessed to himself, his heirs and successors, of the possessions of the Duchy of Lancaster.

Equivalent Annuity for Duties of Prisage and Butlerage, granted in 1833.

See ante, p. 408.

A part of the revenues of the Duchy of Lancaster arose from certain duties of Prisage and Butlerage of Wines brought into the port of Liverpool and other ports in the County Palatine of Lancaster. By an Act 43 Geo. 3, c. 156, the Treasury were empowered to contract for the purchase of these duties for an annuity payable out of the Consolidated Fund. An agreement to this effect was confirmed by the Act 2 & 3 Will. 4, c. 84. It appeared that these duties had been leased by King George III., for two lives, to the Earl of Clarendon, who was made a party to the agreement. The terms of the purchase were that an annuity of 803 l. out of the Consolidated Fund was granted in lieu of these duties to the Earl of Clarendon during the continuance of the lease, and thenceforward to His Majesty, in right of his Duchy, the annuity to commence from the day of surrender of the said lease.

Committee of Inquiry into Management of Duchy Estates, in 1865.

In 1865, on the proposal of the Chancellor of the Exchequer, a Treasury Committee was appointed to inquire "whether it would be expedient to bring the estates of the Duchy of Lancaster under the operation of the rules and system now applicable by law to the administration of the estates of the Crown, and whether such a change would be attended with any and what pecuniary saving, immediate or prospective; also whether any and what saving would result from the consolidation of the establishment of the permanent officers for the management of the Duchy Estates with the Office of Woods and Forests."

The Committee consisted of—

Mr. Childers, Secretary to the Treasury.

Mr. Gore, Commissioner of Woods, &c.

Mr. Gooch, Secretary to the Duchy of Lancaster.

Mr. Chisholm, Chief Clerk of the Exchequer.

A full

A full statement of the system of management of the Duchy property was laid before the Committee by Mr. Gooch, and the system appeared to be nearly identical with that of the Crown Estates, as stated by Mr. Gore. The several heads of the revenue and expenditure of the Duchy were investigated by the Committee, and accounts of the gross and net income of the Duchy, showing the average amounts in the first and last five years of Her Majesty's reign, and an estimate of the improved net income in 1900, were also presented by Mr. Gooch.

Appendix, No. 13.

At their last meeting on 9th January 1866, the Committee were unanimous in the opinion that it would not be expedient at that period to transfer the management of the estates of the Duchy of Lancaster to the Commissioners of Woods and Forests and Land Revenues of the Crown, considering that the net revenues of the Duchy remained settled on the Crown, and the net revenues of the Crown lands were surrendered to Parliament; that such change would not be attended with any pecuniary saving, either immediate or prospective; and that it did not appear that any saving would result from the consolidation of the establishment of the permanent officers by whom the Duchy estates were managed, with the Office of Woods; on the contrary, that the expense of management of the Crown lands was greater than that of the Duchy estates, calculated on the per-centage of the gross revenue.

This opinion was communicated to the Chancellor of the Exchequer, and a Draft Report was prepared, but no further proceedings were considered to be necessary.

Under the head of the Duchy of Cornwall will be found a statement of proceedings in Parliament, from time to time, respecting the revenues of the two Duchies. Since 1837, an annual account of the revenues and disbursements of the Duchy of Lancaster has been laid before Parliament. The following is an abstract of the account for the year ended 21st December 1868, distinguishing the Income from the Capital Account:

Revenue and Expenditure, &c. of the Duchy, in 1868.

INCOME ACCOUNT, ANNO 1868.

RECEIPTS.		DISBURSEMENTS.	
	£.		£.
Rents and Profits of Courts - -	29,770	To Her Majesty's Privy Purse - -	28,500
Royalties, &c., of Mines and Quarries	7,477	Salaries, &c., of officers of the	
Net Receipts on account of Wood		Duchy - - - -	8,075
Sales - - - -	1,969	Superannuations - - - -	1,118
Dividends on £. 3 per Cent. Stock	1,047	Donations and Charities - - -	2,080
Compensation Annuity from Con-		Law Charges, Surveys, &c. - -	1,308
solidated Fund - - - -	803	Repairs, chargeable to Revenue -	170
Produce of Escheats, Forfeitures, &c. -	551	Preserving, &c., Game - - -	111
Fee Fund - - - -	778	Taxes and Rates - - - -	1,653
TOTAL RECEIPTS - -	42,395	TOTAL DISBURSEMENTS - £.	43,015
Balance at beginning of the Year -	5,168	Balance at end of the Year - -	4,548
£.	47,563	£.	47,563

The average annual amount carried to Her Majesty's Privy Purse, in the first seven years 1838-45, was 12,000 £. It should be noticed that the landed property of the Duchy of Lancaster is contained not only in the County Palatine of Lancaster, but also in 21 other counties of England and Wales.

CAPITAL ACCOUNT, ANNO 1868.

RECEIPTS.			DISBURSEMENTS.		
	Cash.	Stock.		Cash.	Stock.
	£.	£.		£.	£.
For Grants in Fee - - -	2,941	—	Outlay on the Estates, for Drainage		
Enfranchisements of Copyholds -	1,394	—	and other Improvement Works	858	—
Grants of Rents - - -	63	—	For Purchase of 4,426 l., £. 3 per		
Stock purchased, per contra - -	—	4,426	Cent. Stock - - - -	4,181	—
TOTAL RECEIPTS - -	4,398	4,426	TOTAL DISBURSEMENTS	5,039	—
Balance at beginning of the Year	641	34,350	Balance at end of the Year - -	—	38,776
£	5,039	38,776	£.	5,039	38,776

Appendix, No. 13.

REVENUES OF DUCHY OF CORNWALL.

Duchy of Cornwall.
Revenue vested by
Edward III. in
Prince of Wales as
Duke of Cornwall.

Hansard, 22 Feb.
1749.

The Duchy of Cornwall was originally constituted as a Duchy, and granted to the Black Prince by King Edward III. in 1337. The grant was by charter, which was afterwards confirmed by Act of Parliament in the 11th year of Edward III. It was in this form: That the property should for ever be vested in the Prince of Wales, the eldest son of the sovereign, who became Duke of Cornwall at his birth. It was to continue vested in him till his death or accession to the Throne. On his accession to the Throne, if he had a son, the duchy became immediately vested in the son. If he had no son, it became vested in the Sovereign till the birth of a son.

Princes of Cornwall,
previous to the
Conquest.

The Black Prince was thus not only the first Duke of Cornwall, but he was also the first Duke created in England, after the Conquest. It appears, however, from Borlase's Catalogue of the Princes of Cornwall, that the title of Duke of Cornwall (*Dux Dumnoniæ*) had previously been borne by many rulers of that county, and Borlase gives a list of Princes of Cornwall, including dukes, earls, lords, and kings, the earliest date being *Circiter* 3085 *A.M.* Amongst these was Theomantius, the second son of Cassibellaunus, who was appointed Duke of Cornwall by his father at the time of Cæsar's invasion.

Earls of Cornwall,
after the Conquest.

From the period of the Conquest to the reign of Edward III., the revenues of the county of Cornwall were in the possession of Earls of Cornwall, except when held by the king. It is expressed in a record in the Remembrancer's Office of the Exchequer amongst the records of the term of the Holy Trinity, 30 Henry 8, being the 14th Roll of the Exchequer, amongst other things, that Edmond, in times past Earl of Cornwall, was seised of the foresaid County of Cornwall and of the Knights-fees and other fees to the said county belonging in his demesne, as of fee and right. And being thereof so seised of such an estate, died seised thereof; after whose death, the foresaid county of Cornwall and the Knights fees and the other fees to the same county belonging, did descend unto Lord Edward, in times past King of England, the first, as being kinsman and heir to the foresaid Edmond, late Earl of Cornwall, that is to say, son of the Lord Henry, late King of England, the third son of King John, father of Richard, father of the foresaid Edmond. By virtue whereof, the same late King Edward I. was seised of and in the foresaid county, and other the premises with all their appurtenances in his demesne as of fee, and he thereof so seised of such an estate, died thereof seised. After whose death, the said county and other the premises, with all the appurtenances unto the same county belonging, did descend unto Lord Edward, late King of England, the second, as son and heir of the foresaid late King Edward I. By virtue whereof, the same late King Edward II. was thereof seised in his demesne as of fee; and he thereof so seised of such an estate, died thereof seised; after whose death the foresaid county of Cornwall, and other the premises with all the appurtenances unto the said county belonging, did descend unto Lord Edward, late King of England, the third, as son and heir of the said late King Edward II. By virtue whereof, the same late King Edward III. was thereof seised in his demesne as of fee; and he being thereof so seised it was, at his Parliament holden in the eleventh year of his reign, amongst other things ordained and enacted: That the said county of Cornwall should for ever remain as a Duchy to the eldest son of the Kings of England, which should be next heir to the Kingdom, without any form of gift, as in the same Act is more fully contained.

And afterward the foresaid late King Edward III. by his Letters Patents dated the third day of March in the eleventh year of his reign, and inrolled in the remembrances of the Exchequer in the forty-second year of the said late King Edward III., viz., amongst the records of the term of St. Michael, the 15th roll on the part of the Remembrancer of the Treasurer, reciting by the same, that whereas he lately intending to honour the person of the beloved and loyal, his late King Edward's first begotten son then Earl of Chester, gave unto the same his son, the name and honour of Duke of Cornwall, and advanced him to be Duke of Cornwall and girded him with a sword as was meet; he thereby gave and granted unto his foresaid son for the continuing of the state and honour of Duke of Cornwall according to the nobility of his birth, and for the more easy supporting of the burdens which lie so much upon him, for himself the late King and his heirs unto his foresaid son, the shrievalty of Cornwall, &c. To have and to hold to the said Duke and to his and his heirs the Kings of England, their first begotten sons and Dukes of the said place, that were hereditarily to succeed in the Kingdom of England, together with the knights' fees and the advowsons of churches and all other things to the castles, boroughs, towns, manors and honours aforesaid in what manner soever belonging of the said late King and his heirs for ever, as in the Patent of the said late King to the foresaid then Duke thereof made, is more fully contained.

Survey of the
Duchy in 1337.

It is stated in the First Report on Public Records in 1800, p. 145, that amongst the records in the King's Remembrancer's Office is a survey of the manors, boroughs, &c. in Cornwall, taken in the 11th year of Edward III., immediately after Edward the Black Prince was created Duke of Cornwall, and that it is perhaps one of the completest surveys upon record in this Kingdom. An examined copy of the record is stated to be in the Duchy Office.

Revenues
appropriated
to Civil List of King
William III. and
Queen Anne;

The revenue of the Duchy of Cornwall was recited in the first Civil List Act, 9 & 10 Will. 3, c. 23, amongst the Hereditary Revenues intended for supplying, together with other temporary revenues, the Civil List of King William. It was also so recited in the Civil List Act of Queen Anne, 1 Anne, c. 7. This last Act confirms to the Queen a power given.

given to King William III. by the 12 Will. 3, c. 13, to grant leases, &c. in the Duchy of Cornwall. Appendix, No. 13.

During the reigns of King William III. and Queen Anne, the net proceeds of the revenues of the Duchy of Cornwall were paid into the Exchequer, and thus formed a part of the public revenue, though specially settled to the use of the Sovereign. Since the reign of Queen Anne, no portion of these revenues has been paid into the Exchequer, except some arrears due to Queen Anne, which were paid in the early part of the reign of King George I. the net proceeds being paid into the Exchequer;

The revenue of the Duchy of Cornwall was specially excepted from the Hereditary Revenues settled by Parliament by 1 Geo. 1, c. 1, as a part of the funds for supplying the Civil List of King George I., as it had then become the property of his son, George Prince of Wales. It is not further mentioned amongst the Hereditary Revenues recited in the Civil List Acts of the subsequent reigns. but specially excepted by Civil List Act of Geo. I.

Since the reign of Queen Anne, the net proceeds of the revenue of the Duchy have been paid to the privy purse of the Sovereign, when there has been no Duke of Cornwall being in addition to the Civil List Revenues. They have been so paid during the reigns of King George IV. and William IV., neither of whom had a son, or heir apparent, and in the reign of Her present Majesty, until the birth of the Prince of Wales. Since paid direct to the Prince of Wales, or the Sovereign.

Previously to the Revolution of 1688, the net revenues of the Duchy of Cornwall paid into the Exchequer in the whole period of the three years of the reign of James II., ending Lady-day 1688, amounted to 14,226 *l.* 10 *s.*, being over and above salaries and pensions payable by the Receiver General of the Revenue. Net amount previously to 1688;

A very small amount was received at the Exchequer from the revenues of the Duchy during the reign of William III. At the close of his reign, the revenue was estimated to produce 9,000 *l.* per annum; but it is stated in an old revenue book that this estimated amount would produce nothing into the Exchequer towards the expenses of the Civil Government, "because it is so charged with pensions and other annual sums payable by the Receiver General thereof, that very little, if any, has been paid into the Exchequer in aid of the expenses of the Civil Government for several years past." and in reign of William III.;

This estimate was amended in the following year, as follows: "This Revenue is about 9,000 *l.* per annum, but is charged with 3,000 *l.* per annum to the Earl of Bath, 2,000 *l.* per annum to the Lord Auverquerque, and 300 *l.* per annum to Sir Peter Killigrew, and with salaries to the Auditor, Supervisors, and several other officers of the said revenue, and others, to the amount of about 1,700 *l.* more, making together about 7,000 *l.* per annum; all payable by the hands of the Receiver General. So that what may be expected into the Exchequer towards defraying the charge per contra is about 2,000 *l.*" and of Queen Anne.

The two pensions here mentioned, of 3,000 *l.* a year to the Earl of Bath and 2,000 *l.* to Lord Auverquerque, had been granted as hereditary pensions in perpetuity by King William. At the beginning of the reign of George I. they were made payable out of the Hereditary Excise, to which they were transferred from 24 June 1714, by Royal Sign Manual Warrant, dated 12 August 1715.

In fact, the total amount of the Revenues of Cornwall paid into the Exchequer during the 13 years of the reign of Queen Anne (1702-1715) amounted to no more than 25,463 *l.* 11 *s.* 2 *d.*, being barely 2,000 *l.* a year, although further arrears to the amount of 6,277 *l.* 4 *s.* 5 *d.* were paid in the early part of the reign of King George I.

But it appears that a very large amount was also paid into the Exchequer during this period as the produce of "Sales of the Queen's Tyn," balanced by a very large expenditure for "the Tyn Affaire." The total amounts are as follows:— Exchequer receipts and expenditure for the "Queen's Tyn."

	£.	s.	d.
Received from sales of the Queen's Tin, 1704 to 1718 - -	1,523,002	5	9
Expenditure for "the Tyn Affaire" - " " - -	1,422,756	15	9
Balance of Receipt - - -	£. 100,245	10	-

Very little official information is to be found on record respecting this "Tyn Affaire," or its connection with the Duchy of Cornwall. There is, however, but little doubt that this revenue arose from the exercise of the right of pre-emption of tin, which right is now vested in the Duchy of Cornwall, though it has been dormant for many years. (See "Case of the Stannaries," Coke's Reports, Part 12, p. 10). The expenditure stated above would therefore appear to have been the amount paid by the Crown for the purchase of the tin.

Until the year 1838, all tin produced in Cornwall was required to be coined, and certain duties were payable in respect thereof as part of the revenue of the Duchy of Cornwall. These coinage duties were abolished by the Act 1 & 2 Vict. c. 120, and in lieu thereof, an amount equal to the average net amount of the preceding 10 years was directed to be paid out of the Consolidated Fund to Her Majesty, or other the personage for the time being entitled to the revenues of the Duchy of Cornwall. This amount was fixed at 16,216 *l.* 15 *s.* per annum. Equivalent annuity in 1838, for abolishing tin coinage duties.

It would appear, from a statement in the Commons' Journals of 5th June 1795, that in the earlier part of the reign of King George III., during the minority of the Prince of Wales, from 1763 to 1783, the total amount of 233,764 *l.* 11 *s.* 2 *d.*, or about 11,000 *l.* a year Sums paid to Geo. III. during minority of Prince of Wales, 1763-83.

Appendix, No. 13.

Prisage and Butlerage of wines.

See *ante*, p. 408.

Net annual revenue of the Duchy, 1837-41.

Report of Council of Prince of Wales, in 1862.

a year, was paid out of the revenues of the Duchy of Cornwall, upon the authority of His Majesty's Warrants, countersigned by the Lords of the Treasury.

By the Act 43 Geo. 3, c. 156, passed in 1803, the Treasury was empowered to contract for the purchase of the ancient duties of prisage and butlerage of wines in the Duchy of Cornwall, which were vested in the Prince of Wales as Duke of Cornwall; and under the provisions of a further Act 5 Geo. 4, c. 78, passed in 1825, these duties were surrendered to the Treasury in consideration of the sum of 27,000 *l.* paid out of the Consolidated Fund. A portion of this sum, equivalent to the King's life interest on these duties, was authorised to be paid to His Majesty, and the remainder was directed to be invested in *£*. 3 per Cent. Stock, the dividends of which were to form part of the revenue of the Duchy of Cornwall.

The Annual Accounts of the Revenues of the Duchy of Cornwall which have been laid before Parliament since 1837, show that the average net annual amount paid to Her Majesty Queen Victoria, in the four years previous to the birth of the Prince of Wales in 1841, was 14,000 *l.* From that period up to 1862, the net surplus revenue was paid over to trustees for His Royal Highness's use.

Upon the coming of age of the Prince of Wales, on 9th November 1862, a full and important Report was made to Her Majesty by the Council of His Royal Highness for the affairs of the Duchy, upon the system of management of the Duchy property. This Report was laid before Parliament, by Her Majesty's command, in 1863.

The Council referred to the improvements from time to time made in the management, more especially the discontinuance of grants for lives, or otherwise than for terms of years, and the abandonment, except to a very limited extent, of the previous practice of taking fines for leases. Acknowledging the infinite advantage afforded to the Council by the superintendence of His Royal Highness the Prince Consort, who presided over the Council, in the varied business brought under their notice, they stated that the income of the estates had been settled on a sound system, and the investment of surplus revenue, from time to time, had enabled a large sum to be provided for the privy purse of the Prince of Wales.

They exhibited the following comparative view of the Revenue and Expenditure of the Duchy in 1838 and 1861:—

	Gross Revenue.	Expenses of Management, &c.			Net Revenue.
		Management.	Other Outgoings.	TOTAL.	
	<i>£</i> .	<i>£</i> .	<i>£</i> .	<i>£</i> .	<i>£</i> .
Anno 1838 - - -	24,885	11,111	2,238	13,349	11,536
„ 1861 - - -	60,735	6,865	7,254	14,119	46,616

They also stated that up to the close of 1861, they had expended 41,593 *l.* in permanent improvements of the property, and had paid over to the Prince's Trustees, for investment and accumulation, surplus revenue beyond what was required to be otherwise appropriated, amounting in the whole to 386,500 *l.*; and that the accumulations had produced a total sum of 572,075 *l.*, 3 *l.* per Cent. Stock, besides a cash balance in the banker's hands of 29,646 *l.*, arising principally from rents in course of collection.

Revenues from 1862 to 1868.

From 1862, the receipts of the Duchy exhibit a continued improvement, as may be seen from the following table, prepared from the annual accounts, and excluding balances at the beginning and end of each year:—

	Gross Revenue.	Expenses of Management, &c.			Net Revenue.
		Management.	Other Outgoings.	TOTAL.	
	<i>£</i> .	<i>£</i> .	<i>£</i> .	<i>£</i> .	<i>£</i> .
1863 - - - -	64,054	7,674	11,823	19,497	44,557
1864 - - - -	68,411	7,629	8,070	15,699	52,712
1865 - - - -	68,309	7,112	8,204	15,316	52,993
1866 - - - -	68,754	8,118	8,541	16,654	52,100
1867 - - - -	72,687	7,580	9,694	17,224	55,463
1868 - - - -	78,447	7,931	11,700	19,631	58,816

Details of Receipts and Expenditure, 1868.

The following is an Abstract of the heads of Receipt and Expenditure of the Revenues of the Duchy of Cornwall, distinguishing the Income from the Capital Account, for the Year ending 31 December 1868:—

INCOME ACCOUNT, 1868.

RECEIPTS.		DISBURSEMENTS.	
	£.		£.
Rents and Profits of Courts - - - -	54,768	For the use of His Royal Highness the Prince of Wales - - - - -	55,252
Produce of Royalties of Coal Mines in County of Somerset - - - - -	1,375	Repairs and Improvements of the Estate -	2,701
Royalties and Reservations of Dues, and Rents of Mines and Quarries in Cornwall and Devon - - - - -	3,347	Parliamentary Deductions for Taxes and Allowances to Tenants, &c. - - - -	5,669
Net produce of Wood Sales - - - - -	635	Expenses of Management - - - - -	7,931
Compensation Annuity for Tin Coinage Duties, out of Consolidated Fund - - - - -	16,217	Superannuation Allowances, Charities, &c. -	3,030
Dividends on Stock - - - - -	2,105		
Total Receipts - - - -	78,447	Total Payments - - - -	74,888
Balances at beginning of the Year - -	8,636	Balances at end of the Year - - -	12,200
	£. 87,083		£. 87,083

CAPITAL ACCOUNT, 1868.

RECEIPTS.			DISBURSEMENTS.		
	Cash.	£. 3 per Cent. Stock.		Cash.	£. 3 per Cent. Stock.
	£.	£.		£.	£.
From Sales of Estates, &c. - - -	44,374	—	For purchase of Estates - - -	4,002	—
Repaid out of Revenue for Advances for permanent improvements, per 26 & 27 Vict. c. 49 - - - - -	888	—	Advanced for permanent improvements, per 26 & 27 Vict., c. 49, to be repaid out of Revenue by instalments - - -	4,493	—
Stock purchased, per contra - -	—	42,511	For purchase of 42,511 l., £. 3 per Cent. Stock - - - - -	40,000	—
Total Receipts - - - -	45,262	42,511	Total Payments - - - -	48,495	—
Balances at beginning of the Year -	15,140	59,494	Balances at end of the Year -	11,907	102,005
	£. 60,402	102,005		£. 60,402	102,005

The revenues of the Duchy of Cornwall, as well as of the Duchy of Lancaster, have frequently been the subject of discussion in Parliament, and occasionally additional powers for the improvement of these revenues have been granted by Parliament, but all attempts made to alienate them from the Crown, or to interfere with their management, have been uniformly and successfully resisted.

Proceedings in Parliament on Revenues of Duchies of Lancaster and Cornwall.

In his celebrated plan of economical reform, Mr. Burke proposed to relieve the Crown from the burden of these properties, applying the produce to the public service, and to give a clear annuity to the Crown, on the value of the medium proceeds for 20 years. He obtained leave to bring in Bills to this effect, but no further proceedings took place.

On Mr. Burke's Motion in 1780. Hansard, 11 Feb. 1780.

On the accession of King William the Fourth, His Majesty placed beyond reserve at the disposal of Parliament his interest in the Hereditary Revenues, as well as in those funds derived from any casual revenues at home and abroad. The relinquishment by the Sovereign of the whole of these funds was then proposed to Parliament for the first time.

On accession of King William IV. in 1830.

Some doubt subsequently arose whether or not the revenues of the Duchies of Cornwall and Lancaster were included in this surrender. This doubt was set aside by the Chancellor of the Exchequer distinctly stating in the House of Commons that His Majesty's resignation of the Hereditary Revenues of the Crown did not comprise those of Cornwall and Lancaster, because those of Cornwall never became the property of the Crown unless when there was no heir apparent of the Throne; and the revenues of Lancaster had been from a very early period subject to peculiar regulations totally independent of its authority.

Hansard, 5 Nov. 1830.

During the progress through Parliament of the Civil List Bill of Her present Majesty, a motion was made by Mr. D. W. Harvey, that "provision be made in the Civil List Bill for the protection of the right of Parliament to inquire into and appropriate the Revenues of the Duchy of Cornwall and the Duchy of Lancaster. He said that during the last quarter of a century these revenues had been the subject of frequent notice and animadvertence in the House of Commons, and that it was always admitted that the nature and extent of this important property should most properly be brought under the cognizance of Parliament on the demise of the Crown."

And of Queen Victoria, in 1837. Hansard, 15 Dec. 1837.

The Chancellor of the Exchequer opposed the motion on the ground that these revenues were not included in the surrender made by the Crown. He said it was the intention of Government to introduce a Bill for the better administration of the property of the Duchies, and also to provide for rendering annually to Parliament an account of the revenues of the Duchies.

After much discussion, the motion was defeated by a majority of 184 against 52.

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Hansard, 20 Dec.
1837.

On the second reading of the Civil List Bill in the House of Lords, Lord Brougham urged that the revenues of the Duchies should be transferred to the public, making fair compensation to the Crown or the Duke for the surrender. Lord Brougham also placed on the Order Book a notice of motion for the production of an account of the net proceeds of the Revenues of the Duchies for a certain number of years.

Ib., 21 Dec.
1837.

On the House going into Committee on the Civil List Bill, Lord Melbourne referred to the notice, and objected to the production of these accounts; he said, such information had never been laid before Parliament, and unless such information were granted as a voluntary act on the part of the Crown, it would be an insult to the Sovereign to call for its production. It was intended to do away with the present system of secrecy as regarded these accounts, and to cause them to be regularly laid before Parliament.

Lord Brougham then said he would not persevere with his motion, as it appeared it would be at once unfitting, and disrespectful to the Crown.

Annual Accounts
of Revenues, &c. of
the Duchies laid
before Parliament
since 1837.

Under the Act 1 & 2 Vict. c. 101, annual accounts of the receipts and disbursements of the Revenues of the Duchies of Cornwall and Lancaster are to be submitted by the officers of the Duchies to the Treasury, and to be presented to both Houses of Parliament by the Treasury within one calendar month after the first meeting of Parliament subsequent to 1st January in every year.

Mr. Trelawny's
Motion, in 1849;
Hansard, 13 Feb.
1849.

In 1849, when Lord Duncan's Committee on the Woods and Forests was sitting, it was moved in the House of Commons by Mr. Trelawny, that the Committee be instructed to extend their inquiry to the Duchies of Cornwall and Lancaster. This was opposed by Lord John Russell, then Prime Minister, on the ground of these Revenues being settled on the Crown, and that it would be totally unjust and unfair to depart from that contract. The motion was negatived.

Ib., 22 Feb.
1849;

On 22nd February 1849, Mr. Trelawny brought forward the question of the Duchies, in a different form, and moved for a Committee to inquire what interest the public had in these Duchies and into any improvements that might be made in their management. This was again opposed by Lord John Russell, who contended that without the direct consent of the Crown these revenues could not be interfered with. The motion was also opposed by the Earl of Lincoln, who spoke at considerable length on the subject, and said that the present interest of the public in these Duchies was nil, and the prospective interest very little, and he denied that the public or the House of Commons had any right to interfere during the life of Her Majesty. The motion was lost by a majority of 74 against 27.

and in 1850.

Hansard, 25 March
1853.

In the following Session, Mr. Trelawny again moved for a Committee to inquire into the management of the Duchies of Cornwall and Lancaster. He justified his motion for an inquiry into the management of the Duchy of Cornwall, on the ground of the public being interested in it from the prospect of the country being called upon to provide a sufficient income for the Prince of Wales on his coming of age.

The Solicitor General (Sir J. Romilly) resisted the motion, and said the public had no right to inquire into the management of what was private property.

Mr. Bouverie denied that this was private property.

Sir Robert Peel said he must be an unwise man who denied the absolute right of the House of Commons to do anything it thought proper. He thought The House should not interfere unless there were clear and signal proof of a necessity for such interference. He protested against a needless investigation into these revenues, and said there was no property, public or private, which, speaking of late years, had been better administered.

The motion was negatived.

SURPLUS FEES OF PUBLIC OFFICES.

Surplus Fees of
Public Offices.

The next head of miscellaneous income which follows the small branches of the hereditary revenue is entitled "Surplus Fees of Public Offices."

No public Receipt
from this source
previous to 1780.

More detailed information of the nature and amount of the fees and salaries of public officers will be found under the head of expenditure relating to these services. It will be there seen that previous to the enquiries and recommendations of the Commissioners of Public Accounts, who were first appointed in 1780, a very loose system of remunerating public officers of the civil service was in force, their pay consisting of the receipt of fees of which no account was ever taken. This system was utterly condemned by the Commissioners, and payment by salary recommended.

Receipts from Fees
of suppressed
Offices, from 1782 ;

Concurrently with the reports of the Commissioners of Public Accounts, Mr. Burke published in 1782 his plan of economical reform, which included the suppression of several of the public offices then existing. It was under s. 34 of the Act passed in 1782 for carrying out this economical reform, 22 Geo. 3, c. 82, that the savings from salaries and fees of the offices suppressed were paid into the Exchequer and appropriated in aid of the Civil List expenses.

and Surplus Ex-
chequer Fees, from
1783.

In the following year, the recommendations of the Commissioners of Public Accounts were carried out so far as related to the fees in the office of the Exchequer, by the Act 23 Geo. 3, c. 82, it being enacted that all the officers should be paid by specified salaries, and

and the surplus Exchequer fees paid into the Exchequer, one-third being appropriated to the Civil List and two-thirds to the Sinking Fund.

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The first receipt from this head of Miscellaneous Income was in the financial year ending 10th October 1785, a sum of 5,667*l.* 6*s.* 6*d.* appearing on the income side of the account, as "Surplus Exchequer Fees and Fees of Suppressed Offices," and from this period this head constantly appears on the income side.

In the first years after 1785, a small amount only was received, but upon the breaking out of the French war the Exchequer fees were so largely increased that the head of receipt from surplus fees thenceforward amounted to a considerable sum. It was, however, but little more than a nominal receipt, nearly the whole being composed either of deductions from the receipts of the large heads of revenue, or of deductions from issues made for the great heads of expenditure for naval and military services, the votes for which had been increased to the requisite amount.

Their large increase during the French war.

In 1816 the proportion of one-third of the surplus fees was directed by the Act 56 Geo. 3, c. 46, to be no longer carried to the Civil List, and the whole amount to be paid to the Consolidated Fund. In process of time the surplus fees of other offices were also carried to this head, more especially fees from law offices. In 1834 the Exchequer fees, from which a large portion of the head of receipt had formerly arisen, were themselves abolished by the Act 14 & 15 Will. 3, c. 15. As has been already mentioned (p. 337), a special provision was contained in this Act with respect to the rights of the Marquis Camden to his fees, as one of the Tellers of the Exchequer, to enable him to continue the payment into the Exchequer of the large amount of surplus of these fees, which he had paid for so many years in aid of the public revenue.

Public receipts from fees since this period.

In 1866, the Treasury appointed a Committee of Inquiry into the existing system of fees of every kind payable on appointment, or on account of other services, under Letters Patent, or in connection with the Patent Office, or in any other manner, and received in the shape of emolument by any person or persons in the several public offices (courts of law excepted), or from which the Exchequer derives benefit, and to report that alterations should be made.

Treasury Committee of Inquiry in 1866.

The Committee consisted of the Right Hon. G. J. Goschen, Mr. Stephenson, Chairman of the Board of Inland Revenue, and Mr. Lushington. Their Report, dated 5th August 1867, was laid before Parliament in that year. It extended to a portion only of the whole subject, as their inquiries terminated on the change of Government in July 1867, and was limited to the fees "on appointment and other services" in certain offices. But they found that the incidence of this form of taxation upon public servants was very anomalous and arbitrary, often involving considerable hardship; and that in all the offices without exception there was a cumbrous system of accounts, and in many cases an entire absence of audit. They recommended that fees should be paid not in money but by stamps, by the substitution of which a simple and effective audit would be rendered possible, and the accounts in the different offices greatly simplified and shortened. An end would also be *ipso facto* made to the existing vicious system of payments by public officers to public officers, for the purpose of their handing over the sums paid to public funds.

Their Report; collection by fee stamps recommended.

No. 547 of 1867.

In the same year, the Act 29 & 30 Vict. c. 76, was passed for carrying out this recommendation. It is entitled "An Act to provide for the Collection of Fees in Public Departments and Offices by means of Stamps," and it authorises the Treasury, by notice published in the "London Gazette," to direct that any fees for the time being payable in money in any public department or office connected with the public service, or to the officers thereof, shall be collected by means of stamps, and to make the necessary regulations. A form of notice for this purpose is appended to the Act.

Act of 1866, to carry out this recommendation.

Provision is also contained in the Act for requiring the Inland Revenue Department to keep a separate account of the money received for such fee stamps in respect of each department or office, and the amount to be annually returned to Parliament. A statement of the sums so received is contained in the Annual Finance Accounts, under the head of Revenue from Stamps.

The large amount now received as surplus fees, &c. of public offices may be seen from the following detailed account for 1868-69, taken from the Finance Accounts:

Detailed receipts for 1868-9.

RECEIPT from SURPLUS FEES, &c.-of PUBLIC OFFICES, Anno 1868-9.

ENGLAND :	£.	s.	d.	£.	s.	d.
Bank of England ; on Stock Certificates, per 29 Vict. c. 28 - - - - -	600	15	-			
Board of Trade ; per Piers and Harbours Act, 25 Vict. c. 19 - - - - -	£. 94	10	-			
" per Chain Cables and Anchors Act, 27 & 28 Vict. c. 27 - - - - -	1,717	9	5			
	1,811	19	5			
British Consulates Abroad ; fees, &c. - - - - -	32,314	18	2			
Copyhold, &c. Commission ; for searches - - - - -	£. 842	10	10			
" " under Land Improvement Act, 27 & 28 Vict. c. 114 - - - - -	24	-	-			
	866	10	10			
County Courts ; fees and fines, per 28 & 29 Vict. c. 99 - - - - -	330,759	13	4			
Foreign Office ; fees, &c. - - - - -	965	14	-			
Herald's College ; on installing the Duke of Athole as Knight of the Thistle - - - - -	73	-	-			
Home Office ; including Irish instruments - - - - -	1,187	15	-			
House of Commons ; per 12 & 13 Vict. c. 72 - - - - -	27,495	11	9			
Lord Chancellor's Secretary ; on commission and presentation, per 15 & 16 Vict. c. 87 - - - - -	753	10	6			
Lunacy Commission ; on licenses, per 8 & 9 Vict. c. 100, and 17 & 18 Vict. c. 94 - - - - -	1,485	12	6			
Lyon King at Arms - - - - -	145	18	8			
Master of the Rolls ; per 7 Will. 4, and 1 Vict. c. 46 - - - - -	9	16	-			
Middlesex Registry Office - - - - -	1,194	14	2			
Patent Office ; per 3 & 4 Will. 4, c. 84 - - - - -	124	5	10			
Police Courts ; per 2 & 3 Vict. c. 71 - - - - -	17,160	3	7			
Privy Council Office - - - - -	1,372	15	6			
Public Record Office - - - - -	154	12	6			
Registrar General ; per 6 & 7 Will. 4, c. 86, &c. - - - - -	1,857	14	6			
Registrar of Designs Office ; per 5 & 6 Vict. c. 100, and 13 & 14 Vict. c. 104 - - - - -	3,192	3	2			
Science and Art Department - - - - -	1,655	-	8			
Tower of London ; Jewel House - - - - -	122	10	2			
University of London - - - - -	4,096	14	-			
Other Fees, &c. :						
Penalties under Coal Mines Inspection Act, 23 & 24 Vict. c. 151 - - - - -	550	-	-			
Fines on emigrants to French colonies, Anno 1867-8 - - - - -	225	12	-			
From Special Commissioners of English and Irish Fisheries - - - - -	8	11	6			
Salaries formerly payable to Marshalsea Officers, per 5 Vict. Sess. 2, c. 22 - - - - -	615	-	-			
TOTAL ENGLAND - - - - -	431,720	12	9			
SCOTLAND :						
Per Act 57 Geo. 3, c. 64 :						
Clerk, for admission of Notaries - - - - -	440	-	-			
Director of Her Majesty's Chancery, including fees, per 10 & 11 Vict. c. 51 - - - - -	1,348	9	11			
Keeper of the Register of Hornings - - - - -	756	17	1			
" " Seizins - - - - -	13,274	3	5			
Lord Clerk Register and Keeper of the Signet - - - - -	5,405	15	8			
" " Searching Department - - - - -	3,377	6	5			
Clerk of Justiciary - - - - -	56	7	-			
Clerk of the Bell Chamber, per 20 & 21 Vict. c. 18 - - - - -	152	12	4			
Commissary Clerk, Edinburgh ; per 4 Geo. 4, c. 97 - - - - -	1,359	8	6			
Court of Session ; per 50 Geo. 3, c. 112, and 1 & 2 Geo. 4, c. 38 - - - - -	4,216	12	-			
Fishery Board ; for brands on herring barrels, per 21 & 22 Vict. c. 69 - - - - -	4,449	9	6			
Office of Woods, &c. ; department of Law Agent, Scotland - - - - -	346	19	-			
Presenter of Signatures ; per 6 Anne, c. 26 - - - - -	603	4	1			
Queen and Lord Treasurer's Remembrancer ; per 6 Anne, c. 26 - - - - -	69	3	6			
Registrar General ; per 17 & 18 Vict. c. 80 - - - - -	320	1	4			
Registrar of Deeds ; per 23 & 24 Vict. c. 143 - - - - -	144	10	1			
Sheriff Clerks ; per 1 & 2 Vict. c. 119 - - - - -	10,648	4	11			
Sheriff Court House Buildings, Superintendent of - - - - -	25	16	-			
TOTAL SCOTLAND - - - - -	47,495	-	9			
Carried forward - - - - -	£.			479,215	13	6

	Brought forward - - -	£.	s.	d.	£.	s.	d.
IRELAND:					479,215	13	6
Chief Secretary's Office - - - - -		700	8	2			
Commissioner of Valuation; per 23 Vict. c. 4 - - - - -		409	1	6			
Court of Queen's Bench; per 17 & 18 Vict. c. 55 - - - - -		17	2	6			
Deputy Keeper of the Rolls; per 4 Geo. 4, c. 61 - - - - -		439	8	6			
Dublin Metropolitan Police Office - - - - -		646	14	6			
Landed Estates Court; duties per 21 & 22 Vict. c. 72, and 24 & 25 Vict. c. 123 - - - - -		4,441	2	-			
Landed Estates Record Office - - - - -		178	1	-			
National Gallery; admission of Students - - - - -		13	-	6			
Patents; fees formerly payable to the Lord Chancellor, per 2 & 3 Will. 4, c. 116 - - - - -		140	12	11			
Queen's University - - - - -		593	13	4			
Registrar General - - - - -		19	11	6			
Annuities; per 6 & 7 Vict. c. 78, viz.: County Fines and Penalties - £.500 - - - - -							
" " " County Treasurers' Fee Fund 500 - - - - -							
		1,000	-	-			
Proceeds of Stock, and Cash of Compensation and Fee Funds of Suitors of Courts of Chancery and Exchequer, Ireland, with accrued interest; per 31 & 32 Vict. c. 88 - - - - -		175,982	15	3			
TOTAL IRELAND - - - - -					184,581	11	8
TOTAL UNITED KINGDOM - - - - -					663,797	5	2

In this statement the head of County Court fees is, for the first time, brought to account under the provisions of the Act 28 & 29 Vict. c. 99, for conferring on County Courts a limited jurisdiction in equity, by which certain fees are imposed and directed to be paid over to the Consolidated Fund. There is also the large exceptional amount of 175,983 *l.*, arising from accumulated fees, &c., in Courts of Chancery and Exchequer, Ireland.

But to this considerable amount of 663,797 *l.* should be added the further sum of 424,358 *l.*, received in the shape of fee stamps, and included as stamp duty, the details of which have been previously given under the head of Stamps, at page 413. The total revenue actually received in 1868-69 as surplus fees, &c., of public offices thus amounts to no less a sum than 1,088,155 *l.* So far as relates to the relative amounts of public revenue and expenditure, this receipt may be fairly set against the large expenditure for salaries of public officers, including those of courts of justice.

Large receipt to be set against corresponding expenditure.

VOLUNTARY CONTRIBUTIONS.—GREAT BRITAIN.

The following were the circumstances under which this source of revenue arose in Great Britain:—

In Mr. Pitt's Budget, 24th November 1797, in order to provide for the increasing expenditure caused by the war, and to provide a larger Sinking Fund towards the reduction of the National Debt, he proposed to raise an additional revenue of 7,000,000 *l.* within the year by increased taxation. At that time the Assessed Taxes amounted to about 2,700,000 *l.* per annum. Mr. Pitt's scheme contemplated an increase of the rates of these Assessed Taxes, varying in proportion according to the amount in each individual case, and amounting on the whole sum to something less than a treble contribution.

Origin of this head of revenue.

Hansard, p. 1036.

Mr. Pitt stated that he was aware that by this plan many persons of large property might exclude themselves from this additional assessment, and he would be extremely obliged to any gentleman who would point out a mode by which property so held could be subjected to taxation or assessment.

Page 1050.

In the discussion on the Budget, it was suggested by the Speaker, Mr. Addington, that he was confident that many persons of affluent fortunes would come voluntarily forward to make such a contribution above the amount of their assessments, as should be equal to their property. A clause giving such persons such an opportunity might be introduced into the Bill.

Page 1090.

Mr. Pitt's proposal was carried out in 1798, by the Act 38 Geo. 3, c. 16, for granting an aid and contribution for the service of the war. Under this Act the Assessed Taxes were increased in certain proportions, according to the amount of each assessment, so that when the duties assessed amounted to 50*l.*, an additional rate amounting to five times the original rate was imposed.

First granted by Parliament in 1798

Under Clause 8 of this Act any person was authorised to pay any sum into the Bank of England and require a receipt for the same, and such payments were deemed to be voluntary contributions for the purposes of the Act.

Under Section 88, any person was empowered to require a second or duplicate receipt for such payments, and the amounts of all such duplicate receipts were deemed to be payments in advance of the additional rates under this Act, whilst any excess of the sums

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so paid above the amount of the additional rates charged on such person was deemed to be the voluntary contributions of such persons towards the purposes of the Act. These duplicate receipts were to be taken by collectors as an acquittance for so much of the additional rates as the person delivering the same should endorse thereon.

Provision was made for allowing discount of 4*l.* per cent. at the Bank to the person making such payments of rates in advance, and also for allowing interest at a similar rate payable by the collectors up to the period of the rates being due.

Amount received
under Act of 1798.

The sums received for additional assessed taxes and for voluntary contributions under this Act were kept distinct in the Exchequer books and in the public accounts. The amounts received for voluntary contributions were as follows:—

						£.	s.	d.
Year to 10th October	1798	-	-	-	-	2,132,527	13	10
„	1799	-	-	-	-	570,350	7	8
Quarter to 5th January	1800	-	-	-	-	92,145	17	11
Year to 5th January	1801	-	-	-	-	78,979	18	9
„	1802	-	-	-	-	40,302	3	5
„	1803	-	-	-	-	5,000	-	-
„	1804	-	-	-	-	3,500	-	-
„	1805	-	-	-	-	590	17	9
						£.	2,923,396	19 4

Act repealed in
1799.

These additional rates of assessed taxes, imposed as war taxes, and including the voluntary contributions, were described by Mr. Pitt as “really a tax on income, on the visible criterion of the assessed taxes,” and they were repealed from 5th April 1799, upon the first imposition of the Income tax under the Act 39 Geo. 3, c. 13. Arrears to a large amount were, however, subsequently received, as shown above.

Further Act of 1817.

A further amount of voluntary contributions was authorised to be received into the Exchequer at a later period, but only from persons who were in the receipt of public money.

In 1817, the usual Act for continuing the annual duties on malt, pensions, &c., 57 Geo. 3, c. 5, contained a clause which recited that the Prince Regent had been graciously pleased to direct certain sums to be contributed and paid from the Civil List Revenues in aid of the Public Service of the year, and that many persons holding offices and places in His Majesty’s service, and others deriving emoluments from the public, were desirous of contributing proportions of official receipts for the same purpose. Provisions were accordingly added for carrying on those objects.

Sums received
under this Act.

The amounts received under this Act were as follows:—

						£.	s.	d.
In 1817	-	-	-	-	-	5,000	-	-
1818	-	-	-	-	-	20,000	-	-
1819	-	-	-	-	-	57,870	18	6
1820	-	-	-	-	-	20	-	-

Of the amount received in 1819, the Prince Regent paid 50,000 *l.*, in one sum, as the contribution of his Royal Highness for the year 1818. No further sums appear to have been received in aid of the Revenue under the head of “Voluntary Contributions.”

Receipts from
Marquis Camden;

The large amounts annually refunded by the Marquis Camden out of the fees of his office of Teller of the Exchequer, though of the nature of Voluntary Contributions, never appeared under this head in the financial accounts, but under that of “Surplus Fees.” Under this head they have been already noticed.

and from the
King of the
Belgians.

The example given by Marquis Camden, in the voluntary repayment to the Exchequer of sums received by him as Teller, was followed by the King of the Belgians after his elevation to the Belgian throne. The annuity of 50,000 *l.* granted to him as Prince Leopold of Saxe Cobourg, had been received by his Royal Highness up to that period, and was subsequently issued from the Exchequer to trustees appointed for the purpose. But his Majesty notified to the British Government, that after providing for keeping up Claremont, and for other charges of pensions, &c. payable in this country, the remaining balance of the annuity would be periodically repaid into the Exchequer. The sums actually so repaid amounted to about 35,000 *l.* a-year for upwards of 30 years, from 1835 up to the death of the King of the Belgians in 1866.

VOLUNTARY CONTRIBUTIONS, IRELAND.

At the same period, when the Parliament of Great Britain authorised the receipt of voluntary contributions in augmentation of the revenue of this country, a somewhat similar measure was passed by the Irish Parliament.

The Irish Act, 38 Geo. 3, c. 17, recites that "Whereas several persons have voluntarily offered to pay certain sums of money in aid of the supplies granted this year for the defence of the kingdom," and enacts that such sums may be received into the Exchequer until 25 March 1799, and that a separate and distinct account be kept of their issue, "and that such sums shall be applied for the purpose of more effectually defending this country, and to no other purpose whatsoever."

First authorised by Irish Act of 1798.

A second clause enacts that any person so subscribing before 5 July 1798 not less than 100*l.*, and producing a receipt for the same, shall be discharged from the duties on fire-hearths, carriages, and male servants, for the year to 25 March 1799.

In the following year, 1799, it was provided by section 5 of the Irish Act, 39 Geo. 3, c. 25, that every person paying a sum of 100*l.* and upwards into the Treasury, as a voluntary contribution, before 25 December 1799, should be exempted from similar assessed duties for the year to 25 March 1800.

Further Act of 1799.

These two Acts of 1798 and 1799 were recited in section 27 of the Irish Appropriation Act, 40 Geo. 3, c. 60, and it was also recited that the Act of 1799 did not authorise the Teller of the Exchequer to receive such sums of voluntary contributions, or empower the Treasury to issue and apply the same; that several sums had been received at the Treasury, and stated in the Public Accounts as if the same were applicable to the public service; but no Act having been passed for that purpose, these sums ought to be restored to the persons who had so paid in their money, and the repayments stated in the public accounts. It was accordingly enacted that such repayments should be made and allowed in the public accounts, with the proviso that the amount of duties allowed in consideration of such voluntary contributions should be deducted from any sum so to be repaid.

Informality of the latter Act,

recited in a subsequent Act, and all sums repaid.

Amounts so repaid.

The actual amounts received, and repaid or allowed, were as follows:—

VOLUNTARY CONTRIBUTIONS, IRELAND.

	Receipts.			Sums Repaid or Allowed.		
	£.	s.	d.	£.	s.	d.
Year to 25 March 1798 - - - -	58,998	8	6	—		
" " 1799 - - - -	57,452	18	8	111,942	10	1
" " 1800 - - - -	15,511	3	2	296	11	8
Three quarters to 5 January 1801 - - -	11	10	9	1,181	1	2
Year to 5 January 1802 - - - -	-	-	-	5,597	10	10
" " 1803 - - - -	-	-	-	9	4	7
" " 1804 - - - -	-	-	-	115	7	8
" " 1805 - - - -	-	-	-	12,831	15	1
£.	131,974	1	1	131,974	1	1

CONSCIENCE MONEY.

In addition to the receipts of public money under the head of "Voluntary Contributions," paid in pursuance of special Acts of Parliament, considerable amounts have been received from time to time as "Conscience Money," or money paid for conscience sake, and generally from persons unknown.

Conscience money.

The amount so received is sometimes larger than appears under this head in the Public Accounts, as occasionally remittances are made to the Inland Revenue Department, with an intimation that they are remitted for Income (or other) Tax omitted to be paid; and in every such case the amount is carried to the head of revenue specified. But all conscience money sent to the Chancellor of the Exchequer, whether stated to be due under any special head of Revenue or not, is always carried to the head of Miscellaneous Revenue, as conscience money.

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It may be seen from the Income Accounts, that the average annual receipt under the head of Conscience Money, during the last 10 years, has amounted to upwards of 9,000 *l.* a year.

RECEIPTS THROUGH THE NATIONAL DEBT COMMISSIONERS.

Donations and bequests towards reducing the National Debt.

It has not hitherto been the practice to carry the sums received by the Commissioners for the Reduction of the National Debt, as donations and bequests applicable to such object, to the Account of Revenue. Such receipts will only be found stated in the Finance Accounts under the head of Funded Debt, in the statements of receipts and disbursements by the National Debt Commissioners; and, in fact, these sums have never passed through the Exchequer. But in the preceding accounts of Public Income and Expenditure, it has been thought right to include all such receipts on the income side of the Account, as well as to include their application under the general head of sums applied to the reduction of debt. To this extent, therefore, the amounts of the public receipt and expenditure will differ from the accounts previously published. The amounts of donations and bequests so received and applied will now be found stated not only in Appendix 6 to Part 2, which relates to all the receipts and expenditure of Sinking Fund monies, but also in Appendix 7, where they are separately shown for each year.

CONTRIBUTIONS TO PENSIONS OF MERCHANT SEAMEN.

Origin of Merchant Seamen's Fund.

The Merchant Seamen's Fund first arose under the provisions of an Act 20 Geo. 2, c. 38, and was administered by trustees under the provisions of that Act and of subsequent Acts.

Act of 1851, connecting it with the Consolidated Fund.

In 1851, when it was ascertained that the fund was inadequate for the purposes for which it was established, and that it could no longer be administered with benefit to merchant seamen, provision was made for winding up its affairs, under the supervision of the Board of Trade, by the Act 14 & 15 Vict. c. 102, the "Seamen's Fund Winding-up Act, 1851." It was under this Act that the Merchant Seamen's Fund first became connected with the public income and expenditure.

Under ss. 21 & 22 of the Act of 1851, no seaman who had not contributed before the passing of the Act, was allowed to contribute to the fund, or to establish a claim upon it, but those who had previously contributed were permitted to continue their contributions.

By s. 27 it was enacted that any deficiency of the annual income of the fund to meet the expenditure should be made good partly out of the Consolidated Fund and partly out of the capital of the fund, the contribution from the Consolidated Fund being fixed by s. 28 at not less than one-half.

Other provisions are contained in the Act, relating to the administration of the fund through the Board of Trade, and the payment of pensions and other charges upon it, as well as to the wages and effects of deceased seamen, and the mode of disposing of such amounts as should be unclaimed within seven years.

Further Act of 1853.

In 1853, an Act, 16 & 17 Vict. c. 131, was passed to amend the Laws relating to Merchant Shipping.

Under s. 27, any moneys arising from the unclaimed wages and effects of deceased merchant seamen, received by the Board of Trade under "The Seamen's Fund Winding-up Act, 1851," and in the opinion of the Board not required to satisfy claims, were directed to be paid from time to time into the Exchequer to the account of the Consolidated Fund.

By s. 28, all moneys belonging to the Merchant Seamen's Fund, and the proceeds of all property applicable to the purposes of the fund, were to be paid into the Exchequer and carried to the Consolidated Fund.

By the two succeeding clauses, all payments charged upon the Merchant Seamen's Fund, were to be provided for by annual votes of Parliament, except the payment to the Seamen's Hospital, which was charged upon the Consolidated Fund. This payment consisted of an annual sum of 2,351*l.* 5*s.*, together with a sum equal in amount to certain fines and penalties paid into the Exchequer under an Act of 8 Vict. c. 112, s. 28.

The Acts relating to Merchant Shipping were consolidated and amended in 1854 by 17 & 18 Vict. c. 104.

LOTTERIES.

First public Lottery in England, in reign of James I. Sinclair, I. 246.

The first Lottery to any amount ever known in England, at least drawn under the sanction of public authority, was in the reign of James I. The profit of it was principally dedicated to defray the expenses attending the establishment of our settlements in America.

Lotteries in connection with loans.

From the period of the Revolution up to the year 1755, lotteries were employed merely to facilitate the raising of money by contributions to loans. An amount at least equivalent to their subscriptions, was allotted amongst the contributors, in the form of annuities, without profit to the Government. In many cases, lottery tickets were granted as bonuses to subscribers to loans, and the prizes were assigned to the fortunate holders in capital

capital stock of the same description as that in which the loan of the year was funded. This method was introduced in the reign of King William III., and was continued in many of the loans of the three following reigns.

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LOANS RAISED BY LOTTERY ANNUITIES.

The first lottery annuities were granted in 1694, under the Act 5 Will. & Mary, c. 5; 1,000,000*l.* Lottery 1,000,000*l.* was authorised to be raised by lottery in shares of 10*l.* each. Annuities of Loan, Anno 1694. 14 per cent. for 16 years from 25th March 1694, variously proportioned, viz., 10*l.* per cent. on every share, and a larger proportion for 2,500 fortunate tickets, of which the principal prize was 1,000*l.* a year, were to be paid to the contributors, and for this purpose 140,000*l.* a year for 16 years was appropriated out of the salt and other duties granted by the Act. This operation was called the Million Lottery, and the annuities the Salt Lottery Annuities. The annuity of 140,000*l.* expired in 1710.

The next loan of this character was in 1697, and was called the Malt Lottery Loan. 1,400,000*l.* Malt Lottery Loan, 1697. This was a more complicated operation. Under the Act 8 & 9 Will. 3, c. 22, 1,400,000*l.* was authorised to be raised in 10*l.* shares, payable in new milled money or in silver plate of the fineness of 11 oz. 2 dwts., at the rate of 6*s.* per oz. A discount for prompt payment of 14*l.* per cent. up to 24th June 1697 was allowed, and 2*d.* in the pound for the charges of receiving the contributions. Of the 140,000 tickets, 3,500 were prizes, from 1,000*l.* to 10*l.* each, the holders of which were to receive altogether 56,000*l.* without interest. The holders of the 136,500 remaining tickets and of 2,800 tickets entitled to prizes of 10*l.* each only, were to receive back 10*l.*, with interest, from 24th June 1697, at a farthing a day (equal to 2½*d.* per cent. per diem, or 3*l.* 16*s.* per cent. per annum) till the principal was paid. This interest was doubled in 1698 by the Act 10 Will. 3, c. 10, s. 29. The payment of both principal and interest was charged on the malt duties. All tickets not sold by 10th July 1697 were to be delivered as so much money into the Exchequer, to be issued as cash for the public service. There was also a power to raise 200,000*l.* by loan of tallies, and to cancel lottery tickets to that amount.

The result of this proposal was that only 1,793 tickets were sold, the net receipt for which was 17,479*l.* 14*s.* 11*d.* after deducting discount and charges of receiving. Lottery tickets to the amount of 1,200,000*l.* were delivered into the Exchequer, and were issued as cash in 1697, and further tickets to the amount of 97,784*l.* 10*s.* in 1698. These malt lottery tickets, together with the interest due upon them, were paid off from time to time, the amount of interest not being distinguished in the financial books. In 1702 there remained outstanding for principal and interest due 579,060*l.*, which was charged on the General Fund by 1 Anne, c. 13. The principal and interest of these malt lottery tickets were not finally paid off till the year 1711.

In the latter period of Queen Anne's reign seven considerable loans were raised by Lottery annuities.

Lottery loans in Queen Anne's reign.

The first was in 1710, under the Act 8 Anne, c. 4. This was the first lottery on which the Bank of England received the subscriptions for Government. £. 1,500,000 was authorised to be raised in 10*l.* shares, on annuities averaging 9*l.* per cent. for 32 years from Michaelmas 1710, and amounting to 135,000*l.* a year. Of the 150,000 tickets, 3,750 were prizes, of which the principal was 1,000*l.* a year, 32,625*l.* a year being allotted to them; to the remaining 146,250 blanks, 14*s.* a year each was allotted, amounting to 102,375*l.*; the annuity to the holders of these blank tickets being at the rate of 7*l.* per cent. A discount of 8*l.* per cent. up to 1st September 1710 was allowed for prompt payment, and was paid to the amount of 80,421*l.* 14*s.* 6*d.*

1,500,000*l.* Lottery Annuity Loan, 1710.

There was a second similar loan in 1710, under 8 Anne, c. 7, by which 900,000*l.* was authorised to be raised by annuities on the same conditions as under the previous Act, or in default by lottery. Under this Act, annuities for 81,000*l.*, also for 32 years from Michaelmas 1710, were created. It appears that the whole amount was contributed without a lottery being resorted to. These annuities are classed, therefore, under the head of Exchequer Annuities, and not as lottery annuities. The amount of discount actually allowed to contributors for prompt payment was 27,500*l.*

The lottery annuities created for 32 years, by the Act 8 Anne, c. 4, would have expired in 1742; but in 1718 and 1719 the amounts unexpired were authorised to be capitalised and converted into South Sea Stock, under the Acts 5 Geo. 1, c. 19, and 6 Geo. 1, c. 4. The details of these operations are stated under the head of the South Sea Company (see p. 516). Of the annuities which then remained unsatisfied to the amount of 133,602*l.* 10*s.* 6*d.*, there was subsequently subscribed into South Sea Stock, per 5 Geo. 1, c. 19, 87,342*l.* 4*s.* 5*d.*, and per 6 Geo. 1, c. 4, 30,835*l.*, leaving annuities unsatisfied to the amount of 15,425*l.* 6*s.* 1*d.* The unsatisfied annuities continued payable till 1742, when they expired.

In 1711, under the 9 Anne, c. 6, 1,500,000*l.* was raised by a lottery loan, under somewhat different terms. The loan was in 10*l.* shares. There were 150,000 lottery tickets, 25,000*l.* of which were prizes, the highest being 12,000*l.*, and the total amount, 678,570*l.* The remaining 125,000 blanks were entitled to 10*l.* each, creating a total capital debt of 1,928,570*l.*, interest for which at 6*l.* per cent. amounting to 115,714*l.* 4*s.* a year, was payable from Lady-day 1711, until the principal was paid off. Certain duties were granted by the Act to the amount of 135,000*l.* a year for 32 years, to pay off the

1,500,000*l.* Lottery Annuities Loan 1711.

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principal and interest of the loan in this period, the object being to make this loan similar to that of 1710, under 8 Anne, c. 4, and to be paid by annuities at an average of 9 per cent. for 32 years. The contributions were payable by four instalments from 1st May to 1st August 1711, and discount for prompt payment was allowed at 10 l. per cent. on the first instalment, and at 6 l. per cent. on the other instalments up to 29th September 1711. The total amount actually allowed for discount was 43,315 l. 19 s. 2 d.; 1,166,070 l. remained unsatisfied of the principal of this lottery loan on 4th March 1716, and was funded in 5 l. per cent. annuities redeemable by Parliament, by 3 Geo. 1, c. 7.

2,000,000 l. Lottery Annuity Loan, 1711.

Under a later Act of the same Session, 9 Anne, c. 23, a further loan of 2,000,000 l. was raised by another lottery. Subscriptions of 100 l. each were received, entitling the subscribers to one lot. Wrought plate brought to the Mint by subscribers to be coined, was received at its full amount as part of their contributions. The lottery was divided into five classes, with the chance of larger benefits:—The first to receive 110 l.; the second to receive 115 l.; the third to receive 120 l.; the fourth to receive 125 l.; the fifth to receive 135 l., with interest on the principal sums at 6 l. per cent. from Michaelmas 1711, until paid off. The principal debt created amounted to 2,602,600 l.; interest on which at 6 l. per cent. amounted to 156,192 l. a year. A yearly fund of 186,670 l. for 32 years was provided by the Act to pay off the whole debt, principal and interest, in that period, and thus to make it an Annuity Debt. This loan was also paid in four instalments.

Discount was allowed for prompt payment at 8 l. per cent. per annum on the first instalment, and at 4 l. per cent. on the others to 29th September 1711. The amount of discount actually allowed was 29,663 l. 16 s., and the loss incurred on plate contributed was 4,400 l. 13 s. 2 d., being together 34,064 l. 9 s. 2 d.; 2,525,970 l. of the principal debt of this 2,000,000 l. loan remained unsatisfied on 4th March 1716, and was converted into 5 l. per Cent. Annuities, redeemable by Parliament by 3 Geo. 1, c. 7.

1,800,000 l. Lottery Annuity Loan, 1712.

In 1712, a lottery loan was raised in 10 l. shares under similar terms for 1,800,000 l. by 10 Anne, c. 19. The contributors became entitled to a principal sum of 2,341,740 l. with interest at 6 l. per cent. from 29th September 1712, amounting to 140,504 l. 8 s. per annum. A yearly fund of 168,083 l. for 32 years was provided by the Act to pay off the whole debt in that period. The discount actually allowed up to Christmas 1712 for prompt payment of contributions to this loan was 63,698 l. 7 s. 9 d.

Of the principal debt of this loan, 2,258,520 l. remained unsatisfied on 4th March 1716, and was converted into 5 l. per Cent. Annuities, redeemable by Parliament by 3 Geo. 1, c. 7.

1,800,000 l. Second Lottery Annuity Loan, 1712.

Under an Act of the same Session, 10 Anne, c. 26, 1,800,000 l. was raised by a second lottery loan, in lots of 100 l. each, divided into classes. The principal sum to be divided among the 18,000 shares was 2,341,990 l., bearing interest at 6 l. per cent. from Michaelmas 1712, amounting to 140,519 l. 8 s. per annum, and payable until the principal was paid off. In this case, also, a yearly fund of nearly the same amount, viz.: 168,003 l. for 32 years was provided by the Act to pay off the whole debt. The discount actually allowed to contributors for prompt payment, amounted to 13,986 l. 13 s. 6 d.

Of the principal debt created by this lottery loan, 2,312,065 l. remained unsatisfied on 4th March 1716, and was converted into 5 l. per Cent. Annuities, redeemable by Parliament.

500,000 l. Civil List Lottery Annuity Loan, 1713.

The next of the lottery annuities was created in 1713. Under the Act 12 Anne, stat. 1, c. 11, 500,000 l. was raised towards defraying Civil List Debts, and was called the Civil List Lottery. The amount was raised in 10 l. shares, and a total principal debt of 633,010 l. was allotted to the subscribers. Interest at 4 l. per cent. per annum from Michaelmas 1713, was made payable on this sum till paid off, amounting to 25,320 l. 8 s. a year. A yearly fund of 35,000 l. for 32 years was appropriated to the payment of the principal and interest. In 1719 there remained unsatisfied of the principal of this loan, the sum of 563,300 l., of which 464,990 l. was subscribed and converted into South Sea Stock by 6 Geo. 1, c. 4, and the remainder of the principal unsubscribed into South Sea Stock was finally paid off in 1728.

1,400,000 l. Lottery Annuity Loan, 1714.

In 1714, 1,400,000 l. was raised by a lottery loan by 12 Anne, stat. 2, c. 9, in contributions of 10 l. each. This Act was subsequently amended by 1 Geo. 1, stat. 1, c. 2. The principal debt was created in the following proportions:

£.		£.	s.
719,040	allotted to prize tickets, bearing		
	4 l. per cent. interest	28,761	12 per annum.
1,157,360	to blank ditto at 5 l. per cent.	57,868	—
In all £. 1,876,400	- - - - -	£. 86,629	12

The discount actually allowed was 6,317 l. 18 s. 7 d. A yearly fund of 116,573 l. 12 s. for 32 years from Michaelmas 1712 was provided to pay off the principal and interest of this loan.

Of the principal debt of 1,876,400 l. there remained unsatisfied, in 1719, 1,055,990 l. at 5 l. per cent.; 652,020 l. at 4 l. per cent.; total, 1,708,010 l.; which were authorised by 6 Geo. 1, c. 4, to be converted into South Sea Stock, and the following amounts were so converted, viz.:—865,250 l. at 5 l. per cent.; 538,720 l. at 4 l. per cent.; total, 1,403,970 l.; leaving

leaving unsubscribed 190,740 *l.* at 5 *l.* per cent.; 113,300 *l.* at 4 *l.* per cent.; total, 304,040 *l.* These principal amounts unsubscribed were subsequently paid off, and the Act 2 Geo. 2, c. 3, passed in 1727, recited that the whole principal sum having been paid off, the yearly fund ceased and determined.

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Two more lottery annuity loans were raised in 1719, in the reign of King George the First. By the Act 5 Geo. 1, c. 3, 505,995 *l.* was raised by a lottery of 168,665 tickets at 3 *l.* each. On this occasion, for the first time, the holders of the blank or unfortunate tickets, of which there were 140,556, received nothing. There were 28,109 fortunate tickets, of which the highest prize was one of 20,000 *l.* The lowest prizes were 23,390 of 10 *l.* each. The prizes amounted altogether to 500,000 *l.*, and the holders were entitled to interest at 4 *l.* per cent. from 25th March 1719 on this amount, or 20,000 *l.* per annum, which was charged upon the aggregate fund until the principal was redeemed by Parliament. The amount of principal payable was thus constituted a funded debt; 5,995 *l.* was allowed for the expense of drawing the lottery.

Two Lottery Loans in reign of Geo. I.

500,000 *l.* Lottery Annuity Loan, 1719.

A similar amount of 505,995 *l.* was raised in 1719, under the same condition, by another Act of the same Session, 5 Geo. 1, c. 9, and every chance in this lottery was to be determined by the drawing of the other lottery; but the mode of payment was different. The principal amount payable was not made a funded debt as in the previous case. A fund of 30,599 *l.* per annum for 32 years from Lady Day 1717, was created by a duty on coals and culm imposed by the Act, and this fund was appropriated to the payment of the principal and interest of the fortunate lots, the principal being paid in the order in which the tickets were prescribed for payment.

500,000 *l.* Second Lottery Annuity Loan, 1719.

In the following year under the 6 Geo. 1, c. 4, the principal of these two last-mentioned lottery loans was authorised to be funded in South Sea Stock. Of the amount of 500,000 *l.* per 5 Geo. 1, c. 3, 441,700 *l.* was subscribed into South Sea Stock, and the balance unsubscribed, 58,300 *l.*, was paid off out of the Sinking Fund in 1726, under the Act 13 Geo. 1, c. 3. Of the amount of 500,000 *l.* per 5 Geo. 1, c. 9, 465,995 *l.* was subscribed into South Sea Stock, and the balance unsubscribed was paid off out of the yearly fund, the last payment being made in 1725.

An abstract of the seven lottery annuities created in the reign of Queen Anne, and of the two similar annuities created in the reign of King George the First, is shown in the following table:—

Abstract account of Lottery Annuities thus created.

ABSTRACT ACCOUNT of LOTTERY ANNUITIES Created in the Reign of Queen Anne
and of King George I.

YEAR.	Act.	Amount Raised.	Discount, &c., Allowed.	Amount of Principal Debt Created.	Rate of Interest on Principal Created.	Amount of Interest.	Annuity or Yearly Fund Appropriated for 32 Years.	REMARKS.
		£.	£. s. d.	£.	£.	£.	£.	
Lottery Loan 1710	8 Anne, c. 4	1,500,000	80,431 14 6	- -	- -	- -	135,000 - -	In 1718 and 1719 the greater part of the annuities unsatisfied were subscribed and funded in South Sea Stock. The annuities remaining unsubscribed finally expired in 1742.
" " 1711	9 " 6	1,500,000	43,315 19 2	1,928,570	6 per cent.	115,714 4 -	135,000 - -	In 1716, the annuities remaining unsatisfied were funded in 5 <i>l.</i> per cent. annuities.
" " 1711	9 " 23	2,000,000	34,064 9 2	2,602,600	"	156,192 - -	186,670 - -	
" " 1712	10 " 19	1,800,000	63,698 7 9	2,341,740	"	140,504 8 -	168,083 - -	
" " 1712	10 " 26	1,800,000	13,986 13 6	2,341,990	"	140,519 8 -	168,003 - -	
" " 1713	12 Anne, s. 1, c. 11.	500,000	- -	693,010	4 per cent.	25,320 8 -	35,000 - -	In 1719, the greater part of the principal of these annuities then remaining unsatisfied was subscribed and funded in South Sea Stock; the balances remaining unsubscribed were all finally paid off in 1728.
" " 1714	12 Anne, s. 2, c. 9.	1,400,000	6,317 18 7	1,157,360	5 per cent.	57,868 - -	116,573 12 -	
" " 1719	5 Geo. 1, c. 3	505,995	- -	500,000	"	20,000 - -	20,000 - -	
" " 1719	5 Geo. 1, c. 9	505,995	- -	500,000	"	20,000 - -	30,559 14 -	

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First Lottery in aid of revenue in 1755.

In 1755, a lottery was first used as a source of profit in aid of the revenue, by allotting amongst the contributors an amount of stock of less value than the total sum subscribed.

By the Act 28 Geo. 2, c. 15, for raising 1,000,000 *l.* by a lottery of 100,000 tickets at 10 *l.* each, a principal sum of 900,000 *l.* stock at 3 *l.* per cent., from 5th January 1756 was divided amongst the adventurers. The Three per Cents. being then at par, 100,000 *l.* was cleared by the operation, from which should be deducted 10,698 *l.*, being the charge of receiving the contributions and drawing the lottery. The subscriptions to this lottery were opened 8th April 1755, and the crowd of persons at the Bank to subscribe was so great that the counters were broken by their eagerness to get at the books. The subscriptions were closed on 15th April, and the sum subscribed amounted to 3,880,000 *l.* According to the terms of the subscription, a proportionate reduction was made from the amount subscribed by each person.

Similar Lottery in 1757, but unsuccessful.

In the following year, a loan of 2,000,000 *l.* was raised, under 29 Geo. 2, c. 7, of which 500,000 *l.* was contributed towards a Lottery, when an equivalent amount of 3 *l.* per cent. stock was divided by lottery chances. But in 1757 the new principle, acted on in 1755, was extended, and an attempt made, not only to make the lottery still more profitable, but to effect this object without any loan or addition to the public debt, by paying back, as an amount of prizes, a portion only of the money subscribed. By the Act 30 Geo. 2, c. 5, for raising 1,050,005 *l.* 5 *s.*, by lottery, half of this amount, or 525,002 *l.* 12 *s.* 6 *d.* was to be applied to the service of the year, and the other half was to form the prizes, payable in money. The lottery consisted of 1,000,005 tickets at 1 *l.* 1 *s.* each. This scheme succeeded only to a limited extent. No more than 440,262 *l.* 18 *s.* was subscribed, of which 221,001 *l.* 1 *s.* was paid back in prizes, and 219,261 *l.* 17 *s.* remained applicable toward the supplies. This new method of raising money by lottery was consequently relinquished for several years, and resort again had to the old mode of connecting lotteries with loans.

Lotteries more permanently established in 1768, as a source of annual revenue.

Cavendish's Debates, p. 386.

The plan of raising money by lottery was revived in 1768, by the Act 9 Geo. 3, c. 33, authorizing the raising of 780,000 *l.*

In his budget of 17th April 1769 the Chancellor of the Exchequer, Lord North, referred to the new mode of increasing the revenue by a lottery. He stated that the lottery of the preceding year had produced a clear profit of 180,000 *l.* to the public, and had succeeded beyond his expectations. He proposed a similar lottery for this year, and the novelty of paying the prizes in ready money. He hoped by varying the scheme that a revenue of 200,000 *l.* a year was likely to arise from this quarter, for many years to come. From this period, the lottery became an established source of raising the revenue of the year, with the exception of the period of the American war, when lotteries were again employed for facilitating loans.

And in 1770 connected with schemes for reducing the National Debt.

During the peace which followed the Seven Years' War lotteries were several times connected with the schemes for discharging a portion of the public debt.

In 1770, by 10 Geo. 3, c. 46, it was enacted that holders of the 12,000,000 *l.*, 4 *l.* per cent. stock created by 2 Geo. 3, c. 10, to the amount of 2,500,000 *l.*, who should signify their consent to accept of an annuity of 3 *l.* per cent. from 5th January 1770, in lieu of the annuity of 4 *l.* per cent. to be cancelled at 5th April 1770, should be entitled for every 100 *l.* subscribed to two lottery tickets in a lottery of 50,000 tickets of 14 *l.* each, established under this Act, on payment of 10 *l.* by instalments; and to have a receipt given them for 4 *l.*, in part of 14 *l.*, for each ticket. The usual discount of 3 *l.* per cent. was allowed on prompt payment of their contributions. Lottery prizes to the amount of 500,000 *l.* were to be paid after 1st March 1771, out of supplies to be granted by Parliament. The effect of this plan if carried out would have been to give the holders of 4 *l.* per cent. annuities who assented to their reduction to 3 *l.* per cent. a bonus of one quarter's annuity, from 5th January to 5th April 1770, and the profits of this lottery, that is to say, the difference between 700,000 *l.*, the amount of the contributions at par, and 500,000 *l.*, the amount of the prizes, together with any premium to be obtained on the tickets. Provision was contained in the Act, in case the full principal sum of 2,500,000 *l.* should not be subscribed for reduction of interest, that any person might purchase the remaining tickets at the full price of 14 *l.*, paying 4 *l.* before 10th May 1770.

The amount of 4 *l.* per cent. stock actually subscribed into 3 *l.* per cent. was only 1,253,700 *l.*, entitling the subscribers to 25,074 lottery tickets on payment of 10 *l.* each, equal to 250,740 *l.* The remaining 24,926 tickets being sold at 14 *l.* each produced the sum of 348,964 *l.*, making a total amount of contributions to this lottery of 599,704 *l.*

Lottery 1772.

In 1772, it was enacted by 12 Geo. 3, c. 63, that holders of 3 *l.* per cent. annuities who should assent to be paid off their principal stock to the amount of 1,500,000 *l.*, with interest to 5th July 1772, at the rate of 90 *l.* in money for every 100 *l.* stock, should be entitled for every 100 *l.* stock to four lottery tickets, in a lottery of 60,000 tickets at 12 *l.* 10 *s.* each, on paying this sum in instalments.

No discount was allowed for prompt payment of these contributions. Lottery prizes to the amount of 600,000 *l.* were to be paid after 1st March 1773. Thus the holders of 3 *l.* per cent. annuities who assented to be paid off their principal at the rate of 90 *l.* per cent. received only the premium which they could get on the four lottery tickets issued to them at par. The whole amount of 1,500,000 *l.* 3 *l.* per cent. stock was subscribed; the contributions received in money amounted to 750,000 *l.*; the profit to the revenue was 150,000 *l.*

In 1774, by the Act 14 Geo. 3, c. 76, it was enacted that holders of 3 l. per cent. annuities, who should assent to be paid off their principal stock to the amount of 1,000,000 l. with interest to 5th July 1774, at the rate of 88 l. in money for every 100 l. stock, should be entitled for every 100 l. stock to six lottery tickets in a lottery of 60,000 tickets, on payment of 12 l. 10 s. in instalments for each ticket; no discount was allowed for prompt payment.

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Lottery 1774.

The whole amount of 3 l. per cent. stock was subscribed; the contributions amounted to 750,000 l.; the lottery prizes to be paid after 1st March 1775 amounted to 600,000 l.

In the following year, a similar Act, 15 Geo. 3, c. 41, was passed for redeeming the further sum of 1,000,000 l. of 3 l. per cent. stock; the payments of the contributions for the lottery were fixed as before in five instalments; the amounts of stock subscribed greatly exceeded that proposed to be redeemed and were proportionably reduced to the amount specified in the Act.

Lottery 1775.

All the loans contracted in the American War were connected with lotteries. The subscribers to the loan of 1776 for 2,000,000 l., received for every 100 l. subscribed, 3 l. per cent. stock	£.	s.	The Loans in American War connected with Lotteries.
and three lottery tickets (in all 60,000) valued at 10 l. each; the prizes being funded, the holders of the fortunate tickets received capital 3 l. per cent. stock	77	10	
	30	-	
	£. 107 10		

This arrangement was intended to afford a profit on the lottery tickets to the subscribers, and a plan still more beneficial to them was adopted in the loans of the following years, viz. :—

	Amount of Loan.	Total Number of Lottery Tickets.	How allotted.
	£.		£.
Loan of 1777 - -	5,000,000	50,000	1 for every 100
„ 1778 - -	6,000,000	48,000	8 „ 1000
„ 1779 - -	7,000,000	49,000	7 „ „
„ 1780 - -	12,000,000	48,000	4 „ „
„ 1781 - -	12,000,000	48,000	4 „ „
„ 1782 - -	13,500,000	40,500	3 „ „
„ 1783 - -	12,000,000	48,000	4 „ „
„ 1784 - -	6,000,000	36,000	6 „ „

The subscribers to these loans raised subsequent to 1776 paid for their tickets at the rate of 10 l. each, in addition to the sums subscribed by them for the loans, for which sums they received an equivalent amount of capital stock. The prizes, which amounted to the total sum paid for the tickets, were not funded as they had been in the Seven Years' War and in the lottery of 1776, but were paid to the holders of the fortunate tickets in the spring of the following year.

After the close of the American War, the system of raising by lottery a portion of the Ways and Means of the year, which had been first established by Lord North, was resumed and was continued without intermission, although from time to time loud protests were made in Parliament against so vicious a system, until the final condemnation and abandonment of lotteries in 1824.

Lotteries continued for purposes of revenue up to 1824.

In the mean time the example of Great Britain in dealing with lotteries had been followed in Ireland. In 1780 two sums of 200,000 l. and 100,000 l. respectively were raised by lottery loans, the amount of prizes being respectively 210,000 l. and 105,000 l., in debentures bearing interest at 4 l. per cent. From 1782 up to the Union in 1800 various sums of from about 200,000 l. to 300,000 l. were raised by lottery, a lesser amount being subsequently paid as prizes. After the Union, separate Irish lotteries were discontinued, arrangements being made for extending the English lotteries to Ireland, and in the several Lottery Acts it was provided that one-third of the profits of the lottery should be appropriated to Irish revenue.

Irish Lotteries.

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The following Table shows a summary of the several lotteries for raising money as revenue in Great Britain in each year from 1755 to 1824.

Tabular statement of Lotteries from 1755 to 1824.

LOTTERIES for raising MONEY as REVENUE in GREAT BRITAIN.

YEARS.	Act.	Amount actually Raised.	Discount for prompt Payment.	Charges of receiving Lotteries.	Expenses of Management.	Amount of Prizes in Money, or Capital Stock.	One-third Net Profit to Ireland (1801-1817).	Net Profit, Great Britain.
		£. s. d.	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1755	28 Geo. 2, c. 15	1,000,000	-	1,000	9,698	900,000	-	89,312
1757	30 Geo. 2, c. 5	440,262	18	1,000	11,050	221,001	1	208,201
1769	9 Geo. 3, c. 33	780,000	-	1,000	13,600	600,000	-	165,248
1770	10	599,704	-	1,000	12,000	500,000	-	86,136
1771	11	650,000	-	1,000	11,700	450,000	-	186,328
1772	12	750,000	-	1,000	10,850	600,000	-	138,150
1774	14	750,000	-	1,000	11,850	600,000	-	137,150
1775	15	750,000	-	1,000	11,850	600,000	-	137,150
1777	17	500,000	-	1,000	11,050	500,000	-	-
1778	18	480,000	-	1,000	11,984	480,000	-	-
1779	19	490,000	-	1,000	11,950	490,000	-	-
1780	20	480,000	-	1,000	-	480,000	-	-
1781	21	480,000	-	1,000	-	480,000	-	-
1782	22	405,000	-	1,000	12,750	405,000	-	-
1783	23	480,000	-	1,000	10,750	439,000	-	-
1784	24	360,000	-	1,000	11,600	360,000	-	-
1785	25	650,000	-	1,000	11,750	500,000	-	137,250
1786	26	688,750	-	1,000	11,750	500,000	-	176,000
1787	27	756,875	-	1,000	11,950	500,000	-	243,925
1788	28	750,000	-	1,000	12,000	480,000	-	256,985
1789	29	771,562	10	1,000	12,000	500,000	-	258,175
1790	30	790,937	10	1,000	12,000	500,000	-	277,606
1791	31	806,250	-	1,000	13,700	500,000	-	291,108
1792	32	812,500	-	1,000	10,700	500,000	-	300,136
1793	33	675,000	-	1,000	13,500	500,000	-	160,218
1794	34	740,666	13 4	1,000	10,200	500,000	-	229,893
1795	35	758,541	13 4	1,000	10,600	500,000	-	245,208
1796	36	780,000	-	1,000	10,900	500,000	-	267,831
1797	37	646,250	-	1,000	13,900	500,000	-	130,919
1798	38	667,916	13 4	1,000	11,600	500,000	-	154,824
1799	39	703,541	13 4	1,000	10,400	500,000	-	191,385
1800	39 & 40	826,250	-	1,000	12,400	500,000	-	311,191
1801	41	701,250	-	1,000	12,400	500,000	-	187,589
1802	42	1,455,000	-	3,000	25,000	900,000	185,000	340,458
1803	43	1,052,333	6 8	3,000	16,000	710,000	117,444 8 11	204,354 4 9
1804	44	1,234,625	-	3,000	16,600	800,000	144,875	266,924 5 11
1805	45	1,330,625	-	3,000	16,600	750,000	193,541 13 4	363,070 9 11
1806	46	1,501,312	10	4,000	16,600	900,000	200,437 10	378,039 16 2
1807	47	1,196,000	-	3,000	16,000	700,000	166,333 6 8	308,888 18 5
1808	48	1,039,583	6 8	3,000	16,000	600,000	146,527 15 6	270,523 5 10
1809	49	1,123,250	-	3,000	16,000	600,000	174,416 13 3	327,006
1810	50	912,750	-	4,000	16,000	600,000	104,250	186,886 8
1811	51	949,500	-	6,000	16,000	600,000	116,500	208,077 17 8
1812	52	967,250	-	5,000	17,250	600,000	122,416 13 4	221,260 3 1
1813	53	951,583	6 8	4,000	17,250	600,000	117,194 8 9	212,285 12 6
1814	54	894,750	-	3,000	17,250	600,000	98,249 19 11	174,553 1 3
1815	55	991,250	-	3,000	18,240	624,400	130,416 13 4	224,311 18 1
1816	56	854,979	3 4	3,000	15,480	609,730	62,076 7 8	164,686 15 8
1817	57	885,750	-	2,000	16,040	599,643	1 5*	217,966 5
1818	58	840,000	-	2,000	19,248	606,200	-*	212,551 16 8
1819	59	914,083	6 8	3,000	16,000	681,758	11 6*	213,324 15 2
1820	1 Geo. 4, c. 72	934,250	-	3,000	13,000	718,606	4 -*	199,643 16
1821	1 & 2	804,000	-	3,000	16,000	600,000	-*	184,409 3
1822	3	802,475	15	2,000	19,000	593,411	17 6*	183,056 9 3
1823	4	1,692,024	5	4,000	37,076 12 11	1,453,875	-	182,016 2 1

* During the period from 1815 to 1823 provisions were contained in the Lottery Acts for appropriating as prizes, at the request of the contributors, an equivalent amount of 3 l. per cent. stock, standing in the names of the Commissioners for the Reduction of the National Debt, estimated at the market price of the day of contract, such stock to be afterwards replaced by money to be issued from the Exchequer out of lottery receipts. In the revenue books of this period, the sums thus issued to replace stock for the Lottery Prizes of each year are not distinguished, nor are the actual amounts of prizes of each Lottery. The sums above stated as the amounts of prizes are taken from the Treasury Warrants authorising their payment. They comprise the following amounts of stock of 3 l. per cent. Consols, appropriated as Lottery Prizes, and of issues in money to replace such stock:—

	£. 3 per Cent. Stock.	Money Paid to Replace this Stock.		£. 3 per Cent. Stock.	Money Paid to Replace this Stock.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Lottery 1815	260,000	170,000	Lottery 1820	452,500	322,589 7 6
" 1816	424,000	285,600	" 1821	108,200	86,019
" 1817	70,000	56,868 15	" 1822	101,500	84,875 12 6
" 1818	232,000	175,760	" 1823	36,000	33,975
" 1819	389,700	270,167 2 6			

Mode of stating Lottery Receipts, &c., in the public accounts.

It has been hitherto the practice to state only the net profits of the lottery upon the income side of the accounts of Public Income and Expenditure; that is to say, the net balance of the receipts from the lottery within the financial year, after deducting the amount of prizes paid and the Bank charge for receiving the lottery moneys. No statement whatever of the amount of these payments has appeared on the expenditure side, except when the sums paid for prizes exceeded the receipts within the specified period, and in such case only the net balance of Lottery Prizes paid was shown. By thus dealing with the matter, as the prizes were generally paid in the financial year following that in which

which the lottery money was received, much confusion and complication was inevitably caused in the accounts; nor could they represent truly the actual receipts and payments, the whole of the receipt of lottery moneys (except only the Bank charge for receiving) having been paid into the Exchequer, and the whole of the expenditure for prizes and management having been annually voted by Parliament as part of the supplies of the year, and regularly issued from the Exchequer.

It should be noticed that the annual charge for salaries and expenses of the Lottery Office has always been included in the Supply Grants and in the total amount of their expenditure, as stated in the Public Accounts.

So long as the accounts continued to be only *net* accounts of the Public Income and Expenditure, there might be some reason for thus dealing with the lottery monies, but in stating the gross income and expenditure it must be obvious that the whole of the lottery receipt should appear on the income side of the accounts, and the whole amount paid for prizes and management on the expenditure side. The lottery receipts should be dealt with in the same way as the Post Office receipts, the net amount of each of these heads of revenue being small in comparison with the expenditure required to produce the net receipts to the revenue.

For these reasons the total receipt of lottery monies and the total lottery payments in each financial year have been now for the first time included in the preceding accounts of Public Income and Expenditure. As the accounts for the whole period from 1688 to 1869 have been prepared, as far as possible, upon a uniform plan, the same course has been adopted with regard to the lottery, not only in the accounts of Gross Income and Expenditure from 1801, but also in the preceding accounts of Net Income and Expenditure.

OTHER MISCELLANEOUS INCOME OF THE NATURE OF REPAYMENTS.

IN the revenue books of the Treasury and Exchequer, as well as in the published accounts of Income, it was formerly the practice to class several of those heads of Miscellaneous Income which are now stated under separate heads under one general head, called, "Imprest Monies Repaid by sundry Public Accountants, and other Monies Paid." Under this title all the public miscellaneous receipts not already included under the several specified heads were comprehended. This practice was not altered until 1854, at the period when the system was for the first time established of stating the amounts of Gross Public Income and Expenditure in the Financial Accounts.

Other Miscellaneous Income of the nature of repayments.

Previously to 1822, all repayments of advances were also carried to the account of income under the above-mentioned general head of Imprest Monies Repaid, &c. But subsequently to that year, in pursuance of the recommendation of the Committee on Public Accounts, all sums issued for advances by way of loan, and the consequent repayments, were classed under a distinct head upon each side of the account, and were separated from the income and expenditure.

So far as regards repayments of advances by way of loan, not only has the practice adopted in 1822 been followed in the preceding accounts of Income and Expenditure for the several financial years since 1822, but it has also been applied uniformly to the whole series of annual accounts from 1688. With respect to all other repayments of public money issued for specified services and subsequently repaid into the Exchequer, their amounts are now stated under their several heads in the Public Accounts, and are comprehended under the general head of Miscellaneous Receipts; but in the preceding accounts they are distinguished from such of these Miscellaneous Receipts as may more properly be considered as Revenue, and are classed under the general head of Other Miscellaneous Income of the nature of Repayments, the amounts being specified under the respective heads.

OLD STORES AND EXTRA RECEIPTS OF NAVAL AND MILITARY DEPARTMENTS.

THIS item of receipt was first adopted as a distinct head of Miscellaneous Revenue in the accounts of Public Income in 1848, in pursuance of the Treasury Minute dated 2nd May 1848. A copy of this Minute, as well as many other important papers upon the subject, is contained in the Return of Reports and Treasury Minutes relating to the Audit of Naval and Military Accounts, laid before the House of Commons in 1856.

Recital of Treasury Minute of 2 May, 1848.

No. 160, of 1856.

The Minute recites the diversity of practice which had prevailed from time to time in the Naval and Military Departments as to the mode of dealing with the produce of the sale of old stores.

Previous modes of dealing with receipts from old stores.

In the Naval Department, previously to the year 1810, the old Store Fund was applied to payments for salaries, pensions, and other services under the authority of Royal Sign Manual Warrants. In 1808, objections were made to this course by the Select Committee on Public Expenditure in their Third Report; and a clause was consequently introduced into the Act 50 Geo. 3, c. 117, making it unlawful to charge the fund arising from the sale of old naval stores with any pension, payment, or allowance, and requiring that credit should be given for the total produce of such sales in the Annual Estimates of the Navy laid before Parliament.

Produce of old naval stores, before and after 1710.

In pursuance of this enactment, the produce of the sale of old naval and victualling stores received in the year 1810 was recorded on the face of the Navy Estimates for 1811, for the information of Parliament, but the amount was not abated from the sums to be voted. The several services were voted in full, and the Exchequer withheld, out of the naval grants, the amount of old naval and victualling stores included in the Ways and Means of the Appropriation Act of the year. This practice continued until the year 1822.

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Different practice
as to Ordnance
Stores.

In that year, the Select Committee appointed to consider the best mode of simplifying the accounts annually laid before Parliament, directed the attention of the House of Commons to the difference between the practice of the Navy and the Ordnance Departments with respect to the appropriation of the monies received from the sale of old stores, the produce of such sales having been deducted, in the Ordnance Estimates, from the sums required to be voted; whilst in the Navy the full amount of the estimate was voted, without any deduction for old stores, the produce of which was appropriated by Parliament as part of the Ways and Means of the year. The Committee, considering that the practice of the Ordnance was the most conformable with the provisions of the Act 50 Geo. 3, c. 117, s. 6, recommended that the Naval Department should be required to follow the Ordnance practice of deducting such receipts from the Estimates submitted to Parliament.

Practice assimilated
in 1822.

In consequence of this recommendation of the Select Committee of 1822, the old store receipts in the Naval Department were deducted from the special votes of the Navy Estimates, and ceased to be appropriated as Ways and Means from the year 1823, and that practice was thenceforward continued.

The subject of these appropriations was also considered by the Commissioners of Public Accounts in 1832, who recommended that they should be paid into the Exchequer; and the Treasury, in their Minute of 26th September 1834, founded on the Exchequer Regulation Act (4 Will. 4, c. 15), admitted the propriety of the course recommended; but as the authority of an Act of Parliament was supposed to be necessary to enable the recommendation of the Commissioners to be carried into effect, the measure was postponed. It appeared, however, that the Act 50 Geo. 3, c. 117, was repealed in 1834 by the Act 4 & 5 Will. 4, c. 24, in which no provision was made for the appropriation of old store monies; and consequently no such obstacle to a change of practice any longer existed.

Period of year
when produce of old
stores appropriated.

It appeared also that the principle adopted in the Naval Department, since the year 1811, was to appropriate the actual receipts for old stores, collected during the past year, ending 31st December, in aid of the expenses of the succeeding year; while in the Army and Ordnance Departments it was the practice to credit on their estimates the estimated receipts of the prospective year for which the votes were taken. The latter practice led to serious inconveniences, the vote of Parliament for Ordnance Stores having been unavoidably exceeded in one year (1837-38) to the extent of upwards of 60,000*l.*, owing to the appropriations in aid of the vote having fallen short of the estimated receipts by that amount. Under the direction of the Treasury Minute of the 1st January 1846, a nearer approach to uniformity in the practice of the several departments was made, but differences still existed which it was considered desirable to correct.

Produce of old
stores to be paid
into Exchequer
from 1848.

After a careful consideration of the recommendations of the several Committees of the House of Commons before referred to, with respect to the mode of carrying these appropriations to the credit of the public, and of the effects of the various principles hitherto adopted, the Treasury expressed their opinion that henceforward the great departments of public expenditure should submit their annual estimates to Parliament, without any deduction on account of appropriations in aid, and that the full sums required for naval and military services should be voted. They therefore directed that no further appropriations should be credited in aid of the Army, Commissariat, Navy and Ordnance Votes, but that the receipts in question should in future be paid over quarterly to Her Majesty's Exchequer, to be appropriated as Ways and Means.

And annual
amount to be
stated in the
Estimates.

Although the sums in question would no longer appear as deductions from the annual votes, it was nevertheless thought desirable that the amount paid over to the Exchequer by each Department should be stated every year in an account to be laid before Parliament with the Estimates of the year.

Receipts of Old
Stores in 1868-9.

The details of the receipts into the Exchequer from old stores in 1868-9 are thus stated in the Finance Accounts:—

For the four Quarters to 31st December 1868.

						£.	s.	d.
Army	-	-	-	-	-	667,739	1	9
Navy	-	-	-	-	-	231,521	3	7
TOTAL						£. 899,260	5	4

Large and im-
portant question of
payment of extra
receipts into the
Exchequer.

Q. 451. Appendix
to Report of Com-
mittee of Public
Accounts, 1866.

Q. 803, &c.

The question of the payment into the Exchequer of extra receipts from the Naval and Military Departments, as well as from Civil Departments, involves in its details some important considerations not only as regards the form of the accounts and the mode of voting the amounts of public expenditure, but also the magnitude of the sums, stated to amount to more than 5,000,000 *l.* a year. The subject has occupied much of the time and attention of the Committee of Public Accounts in 1865 and subsequent years, and has been much referred to in the evidence given before them. The latest decision of the Treasury upon this question is stated in Mr. Foster's evidence in 1858, to the effect that whenever there is not a strong objection to that course, the extra receipts should be paid into the Exchequer, thus applying to all classes of extra receipts the rule which has for

many

many years past been in existence with respect to the sale of old stores. This decision appears, in fact, to be based on the principle that as the gross income and the gross expenditure are to be now stated in the public accounts, the exact cash transactions should in every case be as far as possible shown; but it is evident that if this principle is fully carried out, the result must be to swell the amounts largely on both sides of the account.

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EXTRA RECEIPTS FROM CIVIL DEPARTMENTS.

It may be seen that this head of miscellaneous receipt appears in the preceding accounts of income in every year from 1835, although in the financial accounts hitherto published the practice up to 1855, was to include the sums received from this source under the general head of Imprest and other Monies Paid. In recent years, the receipts under this head have largely increased, and they are now of a very miscellaneous character, some indeed consisting strictly of revenue derived from taxation.

Extra receipts from Civil Departments.

The following is a detailed statement of the amount received under this head in 1868-9 :—

Detailed Statement of Receipts on 1868-9.

EXTRA RECEIPTS FROM CIVIL DEPARTMENTS IN 1868-9.

		£.	s.	d.
Board of Health	Repayment of preliminary expenses, per 11 & 12 Vict. c. 63, &c.	176	12	6
Board of Trade	Proceeds of sale of old stores	1,610	19	6
	Repayment of expenses from railway and other companies	2,288	17	7
		3,899	17	1
Constabulary, Ireland	Extra receipts by Receiver and Inspector General	5	12	8
Convict Establishments in the Colonies.	For maintenance in Australia of convicts from India	194	13	3
Convict Prisons at Home	From productive labour of convicts	15,860	15	5
Copyhold, &c. Commission	For extracts, &c., registration of land, per 25 & 26 Vict. c. 53	3,341	2	9
	Repayment of inclosure expenses, per 8 & 9 Vict. c. 118	4,410	—	9
	Repayment of drainage expenses, per 9 & 10 Vict. c. 101, &c.	6,994	1	6
		14,745	5	—
County Courts	Forfeited suitors' money, rents, &c.	2,039	12	10
Dublin Metropolitan Police Office.	Police tax	19,313	—	3
	Coinage revenue	1,703	2	—
	Pawnbrokers' duty	4,984	13	—
	Publicans' fees	486	10	—
	Other receipts: Police specially employed, &c.	836	16	—
		27,374	1	3
Education Commission, Ireland.	Proceeds of sale of books, &c.	11,990	8	9
Education Office, England	Extra receipts	10	16	8
Emigration Commission	Balance of rent from Sombrero Phosphate Company	3,293	6	8
Fishery Board, Scotland	Proceeds of sale of vessels, old stores, &c.	706	1	—
Harbours of Refuge	Rents of property, pier dues, &c.	3,293	6	8
Land Registry Office	In lieu of fees from Land Securities Company	9	19	10
Mint	Profit on sale of bronze coinage	70,000	—	—
	Seigniorage upon coinage	18,622	7	4
	Rent of refinery, &c.	1,215	16	11
	Rents, tolls, proceeds of old materials, &c.	3,225	11	8
Office of Public Works, Ireland.	Ditto of Royal Parks, &c., ditto	20,512	17	10
Office of Works and Public Buildings.				
Paymaster General's Office	Interest of Exchequer Bills purchased on deposit account	10,000	—	—
	Gain by exchange, &c. on bills	84	11	6
		10,084	11	6
Post Office	Repayments for management of Post Office Savings Banks	41,700	—	—
	Rents and other extra receipts	9,600	—	—
		51,300	—	—

Extra Receipts from Civil Departments in 1868-9—*continued.*

		£.	s.	d.
Register House, Edinburgh	Proceeds of sale of record publications - - -	60	6	8
Registrar General's Office -	Extra receipts - - -	14	8	6
Registrar of Judgments, Ireland.	Interest on bank balance - - -	-	17	4
Science and Art Department.	Proceeds of sale of catalogues, &c. - - -	660	1	1
Stationery Office - -	„ „ books, waste paper, &c. - -	1,982	2	3
Treasury - - -	Extra receipts in solicitor's department - - -	22,880	-	7
OTHER EXTRA RECEIPTS:				
		£.	s.	d.
Rent of chaplain's house at Lisbon - - -	- - -	32	8	7
Proceeds of sale of old stores from Livingstone Search Expedition -	- - -	45	7	3
For ground sold at Sheriff Court-house, Elgin - - -	- - -	-	5	-
Rent of coal mines, Tasmania - - -	- - -	218	5	5
Interest of public balances in Scotch banks - - -	- - -	336	3	4
For balance due on account of British and Foreign State Papers -	- - -	73	14	9
			706	4 4
	TOTAL - - - £.	284,965	12	1

CONTRIBUTIONS FROM REVENUES OF INDIA.

Contributions from Revenues of India.

THE circumstances under which the several contributions to the Exchequer have been made from the Revenues of India, together with a general recital of the pecuniary transactions between the British Government and the East India Company and Government of India, from time to time, are stated under the head of Expenditure for Public Debt, East India Company.

SAVINGS ON GRANTS OF PARLIAMENT, OVER-ISSUES, &c., REPAID.

Savings of grants, over-issues repaid, &c.

THIS is a head of receipt which was included under the head of Imprest Monies Repaid, &c., previously to 1854, and which varies considerably in its annual amount.

Repayments only of unexpended balances of sums issued to public accountants.

It should be clearly understood what receipts are included under this head, and that they include only repayments of sums which have been previously issued from the Exchequer to the several public accountants, and have not been required to be expended for the public service.

A better description of these receipts is to be found in the sub-head stated in the Finance Accounts, where they appear as "Unexpended Cash Balances on Grants of Parliament, and Sundry Savings and Repayments on account of Issues out of the Consolidated Fund."

To be distinguished from savings of grants not issued from the Exchequer.

They are therefore repayments of unexpended balances of sums issued for the public service, and should be distinguished from the savings on grants of Parliament which remain unissued from the Exchequer. Such savings do not enter at all into the cash account; they are merely savings out of amounts of Ways and Means which have been appropriated to grants of Parliament. When it has been ascertained, after the expiration of the financial year for which they are granted, that any portion of such grants is not required to be issued, the practice is for the Treasury to direct what amounts are to be made savings; that is to say, the authority to issue them is thus cancelled by Treasury authority, and the several amounts become available as Ways and Means for other services. Since the change made in the form of the Annual Finance Accounts rendered to Parliament in 1854-5, when the gross income and expenditure was for the first time shown, the amount of savings surrendered during the financial year under each grant has been stated in these Accounts, under the head of Class VI., Disposition of Grants (Supply, and Ways and Means).

PECUNIARY INDEMNITY FROM FRANCE, UNDER TREATIES OF 1814-5.

Pecuniary indemnity from France.

IN the accounts of Public Income for the year ended 5th January 1822, there appears under the head of Miscellaneous Receipts a sum of 500,000 £., on account of the pecuniary indemnity due from France. The following is an explanation of the circumstances under which this sum was received:—

Treaty of 30 May 1814.

By Article 19 of the Treaty of Peace with France of 30th May 1814, the French Government agreed to discharge sums ascertained to be due in foreign countries, by virtue of contracts or other formal engagements entered into between individuals or firms and the French authorities, whether for necessities or by reason of legal obligation.

(Le

(*Le Gouvernement Français s'engage à faire liquider et payer les sommes qu'il se trouverait devoir d'ailleurs dans les pays hors de son territoire actuel, en vertu de contrats ou d'autres engagements formels passés entre des individus ou des établissements particuliers et les autorités françaises, tant pour fournitures qu'à raison d'obligation légales.*) Appendix, No. 13.

Further provisions to carry out this engagement were contained in the later Treaty of 20th November 1815, and in Conventions entered into for the purpose of effecting its objects. Treaty of 20 Nov. 1815.

It appears from documents laid before Parliament that a very large sum was claimed by the British Government from the Government of France, on account of maintenance of prisoners of war, viz. :—

	£.	s.	d.	£.	s.	d.	
Sums expended for the maintenance of French prisoners during the war, from 1803 to 1814	6,799,678	13	11				Commons' Paper No. 265 of 1816.
Ditto - - ditto - - in 1815	71,995	18	-				
				6,871,674	11	11	
Against this was to be set a similar claim by the French Government from the Government of Great Britain.							
Under Convention No. 5, of 20th November 1815, concluded in conformity with the Fourth Article of the principal Treaty of the same date, France agreed to pay accordingly to Great Britain 125,000,000 francs, at the following periods:—							
				<i>Frs.</i>		<i>Frs.</i>	Receipts under Convention No. 5, of 20th November 1815. No. 75 of 1816.
During the year 1816 - - - - -	-	-	-	15,000,000			
" " 1817 - - - - -	-	-	-	27,500,000			
" " 1818 - - - - -	-	-	-	27,500,000			
" " 1819 - - - - -	-	-	-	27,500,000			
" " 1820 - - - - -	-	-	-	27,500,000			
					125,000,000		
Under the Second Article of Convention No. 5, which relates to the 5th Article of the Treaty, the British share of the payments to be made by France, on account of the Army of Occupation, were—							
				<i>Frs.</i>			
During the year 1816 - - - - -	-	-	-	6,428,572			
" " 1817 - - - - -	-	-	-	11,785,714			
" " 1818 - - - - -	-	-	-	11,785,714			
" " 1819 - - - - -	-	-	-	11,785,714			
" " 1820 - - - - -	-	-	-	11,785,714			
					53,571,428		
For the British proportion of the amount assigned by the French Government to the allied armies, in lieu of the revenues of the districts occupied by them - - -				10,000,000			No. 263 of 1816.
For equipments, &c., of that part of the allied forces which served under the Duke of Wellington -	13,860,000*						
Less, Appropriated to Foreign troops forming part of the said forces -	6,860,000						
				7,000,000			
					17,000,000		

The payments due upon these sums under Article 2 of Convention No. 5, are stated to have been made into the military chest of the army commanded by the Duke of Wellington, during the occupation of France, and, with the exception of a comparatively small amount, to have been applied for the service of the Army. They appear to have been included and expended under the convenient and elastic head of "Army Extraordinaries," and to have been in no way accounted for to the Exchequer, or included in the accounts of Public Income and Expenditure. Their appropriation.

The sums applied to other purposes than Army Services were as follows:—		Frs.
Expenses of the Commission - - - - -		41,000
Charges of conveying to Rome the works of art restored to the Pope		202,180
Contribution of the Prince Regent towards a monument at Rome to the memory of the late Cardinal York - - - - -		50,000
Total - - -	Frs.	293,180

The amount actually received by the British Government on account of the sum of 125,000,000 francs, under Convention No. 5, and its appropriation, may be seen from the following account presented to Parliament in 1823 :— No. 497 of 1823.

* This sum is part of 15,360,000 francs, the amount originally assigned; 1,500,000 francs having been received by the French Government as the estimated amount of requisitions for horses, &c.

FRANCE—PECUNIARY INDEMNITY.

AN ACCOUNT of the SUMS received from *France* in respect of the PECUNIARY INDEMNITY payable under the Convention No. 5, of the 15th November 1815; and of the Appropriation thereof.

	£.	s.	d.
The total sum received by His Majesty's Government, in pursuance of this Convention, and of the several arrangements subsequently made, was 125,228,482 francs, which at the exchange of <i>Fs.</i> 25. 29., the average rate of remittance to this country amounted to - - - - -	4,951,699	11	7
By Interest, &c., upon the Money received beyond the Amount paid by way of Discount upon anticipated Payments, Commission upon Negotiations, &c	71,473	4	9
Total Receipt - - - £.	5,023,172	16	4
Appropriation of this Amount, viz. :			
By Payment on account of proportions of the Pecuniary Indemnity due to Hanover - - - - -	166,890	16	5
By Payment on account of the sums due to Brunswick for Subsidiary Force -	19,211	4	9
Paid the Chevalier Canova for removing Works of Art, &c. - - -	9,971	10	5
Remitted to Lisbon to discharge outstanding demands of the Army - -	98,853	6	-
Paid as Prize Money to the Army - - - - -	1,000,000	-	-
By the Expenses of the Office of the Commissioners of Deposit - - -	23,527	1	*9
By Amount paid for the use of the Army in France beyond the sum received from the French Government on that account - - - - -	1,269,071	1	9
By Payments in respect of Fortifications in the Netherlands - - -	1,529,765	2	8
By Payment on account of Supplies, 1821, pursuant to the Grant of Parliament - - - - -	500,000	-	-
By Amount paid the Treasurer of the Ordnance, on account of Expenses incurred by that Department in England, in respect of the Ordnance Corps stationed in France - - - - -	15,634	19	3
By Amount paid M. de Ladebat, in satisfaction of his claims in respect of Property belonging to him, sequestrated at the beginning of the War by the British Government - - - - -	99,331	4	7
By Amount paid M. Martin, towards the Indemnification of Proprietors of Property at St. Domingo, for the sequestration of their Property during the occupation of that Island by the British Forces - - - - -	3,400	-	-
By Amount paid the French East India Company as an Indemnification for Property belonging to them, sequestrated at the commencement of the War - - - - -	60,000	-	-
By Amount granted to Lord Beresford, and the Portuguese Army under his command on account of their proportion of the Prize captured by the Allied Armies, and delivered over to the British authorities, beyond the net sum received from France, as the value of the Prize Property left at Bordeaux - - - - -	22,733	19	9
By Amount paid Mr. Spearman, remuneration for his Services in the Payment of Subsidies to Foreign Powers - - - - -	1,000	-	-
By Payments on account of His Majesty's Coronation - - - - -	138,238	-	2
yAmount paid on account of the Expenses of His Majesty's Journey to Scotland - - - - -	3,358	9	7
	4,960,986	17	1
By Balance - - - - -	* 62,185	19	3
£.	5,023,172	16	4

* This balance is liable to the payment of a further sum, on account of the Subsidiary Force of Brunswick; as also of a further sum, as indemnification to the proprietors of property in St. Domingo, the amount of which cannot at present be accurately ascertained.

Whitehall Treasury Chambers, }
25 June 1823.

J. C. Herries.

Of the whole amount so received and paid, under Art. 4 of the Treaty, the before-mentioned sum of 500,000*l.* alone appears to have been accounted for at the Exchequer, or stated in the public accounts of income and expenditure. This sum was included in the Ways and Means recited in the Budget of 1821, and was made applicable to supplies.

Appendix, No. 13.

500,000 *l.* included in Ways and Means of 1821.

A more detailed account of some of these payments was returned to Parliament in 1824. The returns contain a list of the different works of art, for the removal of which payment was made, together with a statement of the manner in which the sum of 1,269,071*l.* 1*s.* 9*d.*, for the use of the British forces in France, was applied; as well as of the grounds for making the respective payments to M. De Ladebat, to M. Martin, and to the French East India Company.

No. 195 of 1824.

TREASURY CHEST.

Under the general head of other Miscellaneous Income, an item of receipt appears in each year since 1864, headed Treasury Chest, and although the sums received are comparatively small, yet as the operations with the Treasury Chest involve very large amounts, and do not otherwise appear in the preceding accounts of income and expenditure, some explanation of them may here be given.

Receipts from Treasury Chest.

A history of the origin and character of the Treasury Chest Fund may be found in the Appendix to the Report of the Public Monies Committee of 1856. Previously to that year it was called the Commissariat Chest Fund, and it had its origin in the vote which was formerly taken every year for Army Extraordinaries.

History of Treasury Chest Fund.

Report, 1856, p. 589-613.

Up to 1832 it was the practice to take a large vote on the Army Estimates for the extraordinary expenses of the army, and as the sums issued for this service abroad were required to be transferred to the military chests when the detailed payments were to be made, this was done through the agency of the Commissariat Officers, and the several Commissariat Chests.

Originated in balance of Votes for Army Extraordinaries, up to 1832.

Besides the final payments made out of Army Extraordinaries, advances for carrying on services voted in the Army, Navy, Ordnance, and Miscellaneous Estimates, were made abroad out of this fund, which advances were repaid in this country out of the respective grants. The Commissariat Chest Account was thus constantly kept open between this country and the several colonies, and it embraced all the home receipts and payments for the Chest. Abroad the Commissaries acted under the directions of the Treasury, as bankers for the several public services within their district.

Used as a banking fund.

No vote was taken for Army Extraordinaries after 1832, and the fund, which continued for some years subsequently to be called by that name, was composed of the balances of former grants and of advances made from the current army grants.

Full details of the subject may be found in the Paper on the Audit of Naval and Military Accounts laid before Parliament in 1856. In the Treasury Minute dated 27th November 1840, therein recited, the Fund previously known by the name of "Army Extraordinaries," was directed to be called "the Commissariat Chest Fund;" and it was distinctly laid down that it was for the future to be used merely as a banking fund for the purpose of making the necessary advances from the Commissariat Chests for carrying on the services connected with this country abroad, and for settling by a transfer in accounts, without any actual remittance, a great variety of transactions continually in progress between the mother country and its dependencies.

Called the Commissariat Chest Fund, in 1840.

No. 160 of 1856.

By a further Treasury Minute, dated 3rd October 1845, directing the preparation of the Commissariat Chest Accounts, no final charge whatever was to be placed upon the Commissariat Chest Fund, and all advances made for services in the Colonies were to be repaid out of Parliamentary grants obtained for this purpose. The net assets of the Chest ought, therefore, not to be subject to any variation.

Regulations of Treasury Minute, 3rd October 1845.

Report, Public Monies, page 592.

These arrangements made under the authority of the Treasury, were confirmed by a Royal Warrant, dated 16th June 1849, regulating the application of the funds of the Commissariat Chest Account. At that period the average aggregate balance in the Commissariat Chests abroad was about 500,000*l.*, and the balance of assets over liabilities about 1,300,000*l.*

Confirmed by Royal Warrant, in 1849.

Meanwhile under the Act 9 & 10 Vict. c. 92, passed in 1846, which provided for the audit of the accounts of naval and military receipt and expenditure, the detailed and audited accounts of the receipts and expenditure for commissariat services, were directed to be annually laid before Parliament.

Act of 1846, for Appropriation Audit of Army, &c. Accounts.

The attention of the Public Monies Committee of 1856 was drawn to the Commissariat Chest Fund, and their Report made to Parliament in 1857, contained several recommendations in relation to this Fund, under a separate and distinct head.

Recommendations of Committee of Public Monies, of 1856.

In the meantime, several important changes had been made by the Treasury in the Commissariat Department, consequent upon the establishment of the new War Department. Copies of Papers upon the subject were laid before both Houses of Parliament in 1856. The principles upon which the relations between the Treasury and War Department were to be based are laid down in the Memorandum by Sir C. Trevelyan, dated 30th November 1855, and they involved the entire separation from the Commissariat Department of its financial administration, all the financial duties of the commissariat

Changes in Commissariat Department in 1856, and Treasury Chest Fund established.

Commons, No. 138 of 1856.

Appendix, No. 13.

Recommendations
of Committee of
Public Accounts in
1861.

Act 24 & 25 Vict.
c. 61, for regulating
the Treasury Chest
Fund.

being placed under the immediate direction of the Treasury; and the Commissariat Chest Fund was thenceforward to be called the Treasury Chest Fund.

The subject of the Treasury Chest Fund was also brought under the notice of the Committee of Public Accounts in 1861, and was dealt with by them, after hearing the evidence of several witnesses, in their Third Report of that year. The Committee of Public Accounts concurred in the recommendations of the Committee of Public Monies, that the regulations of the Treasury Chest Fund should be confirmed and specified by the authority of Parliament.

In pursuance of these recommendations, the Act 24 & 25 Vict. c. 61, was passed in 1861, for limiting and regulating the Treasury Chest Fund. It recited that the remaining available balances of the Army Extraordinary Grants, which constituted the Treasury Chest Fund, amounted on 31st March 1860 to 1,330,701*l.* 3*s.* 3*d.*, and enacted that the amount should in future be limited to 1,300,000*l.*, when the annual account was made up, and that the surplus should be paid into the Consolidated Fund. The Act also contained several provisions for legalising the arrangements which had been already made by the Treasury, and confirmed by Royal Warrant, and for strengthening the audit of the Treasury Chest Fund Accounts.

GREENWICH HOSPITAL FUNDS.

Greenwich Hospital
Funds.

In 1834, under an Act, 4 & 5 Will. 4, c. 34, to repeal the laws relating to the contribution out of merchant seamen's wages towards the support of the Royal Naval Hospital at Greenwich, &c., a sum of 20,000*l.* was annually charged on the Consolidated Fund, to be applied for the maintenance of the Hospital.

An Act, 28 & 29 Vict. c. 89, for the better government of Greenwich Hospital and the more beneficial application of its revenues, was passed in 1865.

The existing establishment of the Hospital was abolished (s. 10) and the government of the Hospital vested in the Admiralty (s. 20), in whom the property of the Hospital was also vested (s. 22).

All expenses of the Hospital were to be defrayed, in the first instance, out of monies provided by Parliament for that purpose (s. 21).

The proceeds of lands sold were to be paid to the Paymaster General, and carried to the "Greenwich Hospital Capital Account" (s. 31).

All rents and profits of lands (s. 27), dividends of stock (s. 33), and other income (s. 36), were to be paid to the Bank of England, and together with all cash balances there credited for Greenwich Hospital (s. 34), to be carried to the "Greenwich Hospital Income Account" of the Paymaster General.

Other provisions were contained empowering the Paymaster General, under the direction of the Admiralty, to convert and change investments, and to make transfers between the Capital and Income accounts.

By Clauses 48-51, accounts of all monies provided by Parliament for the purposes of the Act were to be audited, and laid annually before Parliament, and a certificate was to be presented to the Admiralty by the Audit Board of the amount expended; upon which the Paymaster General, under direction of the Admiralty, was to repay into the Exchequer, to the Consolidated Fund, a sum equal to the amount so certified to be expended, together with a sum equal to 15*l.* per head on the number of men by which the average number of inmates of Greenwich Hospital should fall short of 1,400 men.

RECEIPTS FROM UNCLAIMED DIVIDENDS.

First appropriation
of arrears of
unclaimed annuities
in 1726;

The earliest instance of the appropriation of unclaimed dividends to the public service occurred in 1726. Under the Act 13 Geo. 1, c. 3, passed in 1726, a sum of 10,725*l.* 5*s.* 3*d.* remaining in the Exchequer out of monies from time to time set apart for annuities to proprietors of the bankers' debt, from the commencement of these annuities on 26th December 1705 to 29th September 1717, and which had not been claimed, was applied to the Sinking Fund. From this fund, any future claimants making good their title to arrears were to be paid.

and principal debt
represented by them
cancelled.

The arrears only up to 29th September 1717 of these unclaimed annuities were thus appropriated in 1726. Under the Act 3 Geo. 1, c. 1, the total amount of these bankers' annuities and certain lottery annuities had been converted into 5*l.* per cent. stock, from 29th September 1717, so far as the proprietors signified their consent to such conversion, the dissentients having the option to be paid off in ready money. From this period, therefore, no further charge for these annuities so unclaimed was made at the Exchequer, and the practical effect of the Act was to cancel the principal debt represented by them. Provision was at the same time made for payment of the principal out of the general fund to any person who should make good his claim.

Unclaimed Suitors'
Money in Court of
Chancery, in 1739.

This precedent of appropriating unclaimed public monies to the public service was followed in 1739, under the provisions of the Act 12 Geo. 2, c. 24, which recited that, "from many years' experience it hath been found that there always hath been, and now is a very large sum of money belonging to the suitors of the Court of Chancery, which lies dead and unemployed in the Bank." Out of this amount, 35,000*l.* was authorised to be invested

invested in Government Securities, and the dividends applied in payment of the salaries of the officers of the Court of Chancery, in lieu of fees formerly received by them, which were thenceforward to cease.

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Another instance of appropriating unclaimed annuities occurred in 1778, under the Act 18 Geo. 3, c. 54. The sum of 31,154 *l.* 17 *s.* 8 *d.* arising from what was termed the produce of the two-sevenths excise, and set apart for the payment of life annuities for one, two, and three lives, per 5 & 6 Will. & Mary, which remained in the Exchequer unclaimed on 5th April 1778, was carried to the aggregate fund, and this fund was made answerable for any future claims upon it.

Unclaimed Exchequer life annuities, in 1778.

A more systematic appropriation of unclaimed annuities was authorised in 1786 by the Sinking Fund Act, 27 Geo. 3, c. 13, s. 60 & 61. It appeared that out of the amount which had been set apart from time to time for payment of life annuities, at the Exchequer, the sum of 34,892 *l.* *s.* 7 *d.* remained unclaimed on 5th January 1787. It was concluded, from the length of time these annuities had remained unclaimed, that the nominees for whose lives they were granted, or the greater part of them, were dead, but no certificates of death had been transmitted to the Exchequer, pursuant to the direction of the several Acts. And it was enacted that after 5 January 1787, all sums set apart for payment of these Exchequer Life Annuities, and remaining unclaimed for three years antecedent to the 5th January in every year, should on or before 10th May in such year be paid over to the Bank of England, to the account of the Commissioners for the Reduction of the National Debt, for the Sinking Fund, and that all such annuities should be deemed and taken to have expired. Provision was at the same time made for payment of any future claimants out of moneys applicable to the payment of any annuities at the Exchequer.

Systematic appropriation of unclaimed life annuities, in 1786.

All the receipts from unclaimed annuities hitherto referred to consist of the appropriation of unexpended balances which had been set apart for payment of the specified annuities, and still remained as balances in the Exchequer, and their amounts, when appropriated, will therefore not be found stated as receipts into the revenue in the Accounts of Income and Expenditure. In 1790, this principle of appropriation was for the first time extended to the unclaimed dividends payable at the Bank of England. A proposal to this effect was first announced to Parliament by Mr. Pitt in his Budget Speech on 15th December 1790, and was justified by the precedents now quoted. Mr. Pitt stated that at the end of the preceding quarter the floating balance of the dividends at the Bank was 660,000 *l.*, and he proposed to take for public use 500,000 *l.* as a perpetual loan, without interest, making the Consolidated Fund answerable. The proposition met with much opposition in Parliament, and was also strongly opposed by the Bank Directors, and by many of the leading merchants and bankers of the City of London. In a petition from the Bank, presented to the House of Commons upon the second reading of the Bill, it was denounced as a violation of public faith, and an infringement of private right, and it was shown that the total arrear of dividends for the whole period, from the original establishment of the Bank up to 31st December 1787, which remained unclaimed on 31st December 1790 (thus excluding from the calculation the arrears of the three years immediately preceding), amounted only to 127,457 *l.* 3 *s.* 4 *d.* If there were added the arrears of lottery prizes, and various miscellaneous funds, the total aggregate arrear for the same period would be only 190,264 *l.* 10 *s.* 1 *d.* Mr. Pitt, however, showed that there was a clause in the Bill providing for the continual maintenance of a balance of 100,000 *l.* in the Bank, applicable to unclaimed arrears of dividends, and upon a division he obtained a majority in favour of the Bill of 191 against 83.

Extended to unclaimed dividends at Bank of England in 1790.

Hansard, 15th December 1790.

Hansard, 15th March 1791.

By way of compromise, and in order to neutralise the objections against the formal appropriation to the public service of a fixed amount of unclaimed dividends, the Government agreed to a proposal of the Bank of England involving a somewhat different arrangement from that contained in Mr. Pitt's original measure. The Bank proposed to advance 500,000 *l.* without interest, on condition that whenever at the expiration of any quarter the amount of unclaimed dividends should be reduced to a less sum than 600,000 *l.*, the deficiency should be immediately made up out of the 500,000 *l.* so advanced; and also on condition that the allowance to the Bank for management of the public debt should be continued at the existing rate of 450 *l.* per million of the capital. This arrangement was carried out in the Act 31 Geo. 3, c. 33, under which sum the of 500,000 *l.* was to be paid into the Exchequer by the Bank on or before 1st July 1791, to be carried to the Consolidated Fund.

Bank loan of 500,000 *l.* without interest out of unclaimed dividends.

Whilst provision was thus made for making good to the Bank any deficiency in the amount of 600,000 *l.* of unclaimed dividends, there was no analogous provision for appropriating or advancing for the public service any sum in excess of this amount.

The next Act relating to unclaimed dividends was passed in 1808. The Act 48 Geo. 3, c. 4, recited that part of the sum of 500,000 *l.* advanced by the Bank of England under the provisions of the Act 31 Geo. 3, c. 33, had been from time to time repaid, reducing the sum so remaining advanced without interest to 376,739 *l.*; that large balances of dividends and lottery prizes then remained unclaimed, and that it was expedient that a further sum of 500,000 *l.* should be advanced for the public service out of such balances without interest, on condition that if at any time the balance, after deducting the total sum of 876,739 *l.*, should be reduced below 100,000 *l.* the deficiency should be repaid to the Bank. It was accordingly enacted that such sum should be advanced and such conditional deficiency repaid.

Further loan of 500,000 *l.* in 1808.

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It was also provided in Section 3 of this Act that whenever after repayment of any part of the sum of 500,000 £. to be advanced, there should be any excess in such balance of 100,000 £. in the hands of the Bank for six months continuously, the amount of such excess should in like manner be advanced by the Bank for the public service.

At the same time a further provision was made under the same Act for regulating the profits of the Bank which arose from managing the public debt. This provision will be described under the head of management of the public debt.

Unclaimed Sinking Fund Life Annuities appropriated in 1812.

In 1812, under the Act 52 Geo. 3, c. 129, for amending the last-mentioned Act of 1808, it was enacted that the Bank should make up to the 5th January in each year, an account of the life annuities which had been granted under that Act, and which remained unclaimed for three years, and that such annuities and unclaimed arrears should revert to the Sinking Fund in the same manner as life annuities expiring were directed by the Act to be applied, but subject to future claims.

Principal stock of unclaimed dividends, &c., transferred to Sinking Fund in 1816;

All these legislative provisions, made subsequently to the passing of the Act 3 Geo. 1, in 1726, were directly applicable only to the dividends thus unclaimed, and not to the principal stock, upon which the dividends continued to be charged. But in 1816, under the Act 56 Geo. 3, c. 60, all stocks and annuities upon which no dividends had been demanded for 10 years and upwards, were from 5th July 1816 to be transferred to the National Debt Commissioners.

and dividends invested in purchase of stock.

Under Section 4 of this Act, the dividends and annuities and all lottery prizes unclaimed for 10 years, and unclaimed balances of sums appropriated for paying principal of stock and annuities, were to be paid to the account of the Commissioners and invested in the purchase of capital stock, to be placed to a separate account called "The Account of Unclaimed Dividends," and to be held by the National Debt Commissioners subject to such claims as might thereafter be made.

Balance beyond 100,000 £. appropriated to the public service by further Act in 1816.

A subsequent Act of the same Session, 56 Geo. 3, c. 97, recited that the further sum of 500,000 £. directed to be advanced out of unclaimed dividends under the Act 48 Geo. 3, c. 4 had been paid, and that a considerable balance of unclaimed dividends then remained in the hands of the Bank. It enacted that an account of such balance should be taken within 30 days from the expiration of each quarter after the passing of the Act (on 26th June 1816); that the Bank should retain 100,000 £., and the remainder be paid to the Exchequer and applied to such services as should be directed by Parliament, without any interest for the same. If the balance should be reduced below 100,000 £. the deficiency was to be made good on the same day by the Exchequer out of Supplies or the Consolidated Fund; and if such deficiency was not issued immediately to the Bank, interest at 5 £. per cent. was to be paid upon it.

Unclaimed dividends of South Sea Company appropriated in 1844.

In pursuance of this provision, the Bank paid into the Exchequer, in the quarter ending 10th October 1816, the further sum of 303,506 £. 18 s. 6 d. as the first quarterly payment on account of unclaimed dividends and lottery prizes.

The system thus adopted with respect to unclaimed dividends at the Bank of England, was extended to those of the South Sea Company in 1844, by the Act 7 & 8 Vict. c. 80, the balance continued to be held by the South Sea Company being limited to 10,000 £. Some further provisions as to unclaimed stock and dividends of the South Sea Company were made by an Act of the following Session, 9 & 10 Vict. c. 8. These provisions continued in force until the debt due to the South Sea Company was altogether discharged in 1853.

New arrangement as to unclaimed dividends in 1861.

Another arrangement was made in 1861 for dealing with the unclaimed dividends at the Bank of England. The Act of 1816, 56 Geo. 3, c. 97, was repealed, and a new provision was substituted, that any excess or deficiency in the amount of 100,000 £. of unclaimed dividends held by the Bank of England, should be paid into or issued from the Exchequer as the Treasury should direct.

Summary of dealings with unclaimed dividends, 1816-1869.

In Appendix 8, page 291, an account will be found showing the amounts of unclaimed dividends and lottery prizes paid by the Bank of England or South Sea Company into the Exchequer in each financial year from 1816 to 1869, in pursuance of the before-mentioned Acts, together with the annual amounts issued from the Exchequer to the Bank of England or South Sea Company, from time to time to make up the deficiency of the amount of unclaimed dividends remaining in their hands.

Other provisions as to unclaimed annuities.

In the meantime, some further provisions in relation to unclaimed annuities were made by Parliament. In 1823, under 4 Geo. 4, c. 19, s. 3, it was enacted, that all monies in the Exchequer on 5th April 1823, which had been set apart for life annuities, and remaining expired or unclaimed, should be carried to the Consolidated Fund, and thence forward charge was to be made for unexpired life annuities only.

The regulation of 1786, for the periodical transfer to the Sinking Fund of all Exchequer life annuities unclaimed for three years, was repealed in 1829, by s. 39 of the Sinking Fund Act, 10 Geo. 4, c. 24, and such annuities and half-yearly arrears were thenceforward to cease to be charged, though made subject to future claims.

Further provisions for unclaimed stock and dividends were made by Parliament in 1845, in the Act 8 & 9 Vict. c. 62, more particularly as to the mode of payment of claimants, and the amount of 3,663 £. 13 s. 8 d., composed of unclaimed dividends of East India Annuities, was authorised to be paid to the Commissioners of the National Debt.

Unclaimed dividends at Bank of Ireland.

The proceedings hitherto described have reference only to unclaimed annuities and dividends payable in Great Britain. It was not until 1860 that any legislative provision was made for appropriating any unclaimed dividends payable at the Bank of Ireland. By the Act 23 & 24 Vict. c. 71, it was enacted that the provisions of law applicable to unclaimed

claimed dividends, &c., at the Bank of England, should be extended to the Stocks, Funds, and Annuities, constituting any part of the National Debt, and transferable at the Bank of Ireland, and to the dividends thereon.

Appendix, No. 13,

OTHER PUBLIC RECEIPTS.

The heads of "Other Receipts" which follow the amounts of Exchequer Receipts of Public Income in the preceding accounts, are those of Repayments of Advances by way of Loan, and monies raised by creation of Public Debt.

REPAYMENTS OF ADVANCES BY WAY OF LOAN.

It may here be convenient to refer, in one explanatory notice, to the two heads entitled "Repayment of Advances by Way of Loan," and "Advances by Way of Loan," which appear respectively on the Receipt and Disbursement sides of the preceding accounts.

In the introductory remarks to the head of "Miscellaneous Income," attention has been drawn to the practice, previous to 1829, of including all repayments of advances by way of loan as miscellaneous income, under the specific head of "Imprest and other Monies Paid, &c." And in sect. 13 of the Explanatory Notes which precede the Accounts of Gross Income and Expenditure from 1801, at page 6 of Part II., it has been stated that although the practice of distinguishing the amounts of advances and repayments under separate heads in the Public Accounts was not begun until 1829, in pursuance of the recommendation of the Finance Committee of 1828, yet, for the sake of uniformity, they have been thus shown separately from the Income and Expenditure in the accounts now prepared, for the whole period from 1801.

These repayments, and the advances, treated as income and expenditure up to 1829.

The recommendation in the Fourth Report of the Finance Committee of 1828 was as follows:

Recommendation of Finance Committee of 1828.

"The monies advanced in aid of the employment of the poor, and in furtherance of local works, by way of loans, on security for the repayment of them, ought not to have appeared as objects of expenditure; nor should the repayments made upon them have swelled the amount of the Revenue.

"These transactions, which in reality are only an interposition of the credit of the Government to provide the funds which the credit of the corporate bodies, or individuals to whom the advances were made, could not so cheaply or so easily obtain, create an addition to the Exchequer Bills outstanding, without being strictly a part either of the expenditure or of the debt of the nation.

"They should be kept in a distinct account, to be annually laid before Parliament, showing the whole state of the operations under the Acts by which they are authorised, viz.: the advances made, the repayments received, and the debt still outstanding. When the transactions are finally closed, the profit or loss upon the whole should go to the General Public Account."

The advances for Public Works, to which the Finance Committee more directly referred, were those made by the Commissioners of Public Works, Great Britain, in Exchequer Bills, under the system which had been first established in 1817. But their recommendation has since been held to apply to all advances of public money by way of loan, and their repayments, whether the advances were in Exchequer Bills or in money.

The practice adopted since 1828, in pursuance of this recommendation of the Finance Committee, of stating the amounts of repayments of advances, and of advances separately from the income and expenditure, has been now observed throughout the whole of the balanced accounts of Income and Expenditure both of Great Britain and of Ireland, for the whole period from 1688, as may be seen at a glance from the general abstracts of these accounts in pp. 428-439 of Part I., although indeed there are few instances of any such advances and repayments in either country before 1792. After this year considerable sums appear in the accounts of every financial year under both heads on the two sides of the account.

The amounts now separated from the income and expenditure, from 1688.

As a general result it would appear, that for the whole period from 1792 to 1869, after excluding from both sides of the accounts all advances and repayments between the Exchequers of Great Britain and Ireland previous to their consolidation in 1817, the total advances have exceeded the total repayments by no less a sum than 17,913,708*l.* as shown by the following tabular Abstract:—

Total advances and repayments, 1793-1869.

	Total Advances.	Total Repayments.	Balance of Advances remaining unpaid.
	£.	£.	£.
Part I., p. 432-3, Great Britain, 1792-1801	3,431,400	1,027,027	1,504,373
" p. 438-9, Ireland " "	—	—	—
Part II., p. 148-9, United Kingdom, 1801-1837	26,978,214	18,407,866	8,570,348
" p. 1850-1 " " 1838-1869	53,091,508	45,192,521	7,898,987
	£. 83,501,122	65,527,414	17,973,708

Appendix, No. 13.

There are, however, several circumstances to be taken into account in modification of this result, which appears to indicate that 17,973,708 *l.* is the balance still repayable of the principal amount so advanced. These circumstances refer mainly on the one hand to the large amount of interest included in the amount of repayments, and on the other hand to the remissions of repayments, or their abandonment.

The services for which the advances and repayments were made in each year are specified under their general heads in the preceding annual balanced accounts. The following are the several total amounts of the general heads under which the advances and repayments are so classed :—

	Advances.	Repayments.	Remarks.
	£.	£.	
1. Relief of Commercial Distress in this Kingdom.	3,931,622	2,793,514*	* Exclusive of 1,284,378 <i>l.</i> not passed through the Exchequer.
2. West Indian Relief - - - -	2,147,223	2,584,929	
3. Public Works and Improvements, &c.	50,198,729	37,533,781	
4. Seamen's Wages, Army Half-pay, &c.	2,476,924	2,463,416†	† Transfers between British and Irish Exchequers.
5. East India Company - - - -	4,000,000	3,449,610‡	‡ Exclusive of interest and Sinking Fund of loan of 2,500,000 <i>l.</i> paid by the East India Company and not passed through the Exchequer, comprehending the balance of principal.
6. Police, Ireland - - - -	6,274,860	4,041,433	
7. Irish Tithes - - - -	640,000§	—	§ Advanced in Exchequer Bills, and exclusive of other advances for expenses, &c. included under No. 3.
8. Silver Coinage - - - -	500,000	500,000	
9. Purchase of Bullion - - - -	10,108,021	10,020,000	
10. Sardinian Loan - - - -	2,000,000	1,020,000	
11. New Courts of Justice - - - -	886,000	883,000	
12. Greenwich Hospital - - - -	337,730	237,730	
TOTAL - - - - £.	83,501,109	65,527,413	

With the exception of the systematic advances for public works and the employment of the poor, which were first established in 1817, under the Act 57 Geo. 3, c. 34, all the sums comprised in the above-mentioned amounts were advanced under the special authority of Parliament. The advances were made principally out of the Consolidated Fund, although, in some cases, from the Supply grants.

ADVANCES FOR RELIEF OF COMMERCIAL DISTRESS.

Advances for relief of commercial distress in Great Britain.

The first advance for relief of commercial distress was made in 1793, under the Act 33 Geo. 3, c. 24, when Exchequer Bills to the amount of 5,000,000 *l.* were authorised to be issued, and advanced upon sufficient security to double the amount of the advance, either in approved bonds or the deposit of goods. The Exchequer Bills were made payable by instalments, the latest on 30th June 1794, and the advances were repayable with interest at the rate of 5 *l.* per cent. at least 15 days before the Bills became payable. The whole amount of Exchequer Bills issued and advanced was 2,198,200 *l.* in 1793, 4,000 *l.* in 1794, and the Bills were paid off when due. It was shown in the Report of the Commissioners for carrying out the Act of 1793, then printed for the House of Commons, and reprinted in 1826, that the whole amount so advanced was duly repaid, viz.:—

No. 52 of 1826.

	£.	s.	d.
Principal repaid - - - - -	2,202,200	-	-
Interest - - - - -	63,716	16	2
Total repaid - - - £.	2,265,916	16	2

It appears that the interest on the advances actually paid to the Commissions amounted to 50,683 *l.* 1 *s.* 8 *d.*, showing a profit of 13,033 *l.* 14 *s.* 6 *d.*, out of which the expenses of the Commission to the amount of 8,685 *l.* 12 *s.* were paid, and the clear profit paid into the Exchequer was 4,348 *l.* 2 *s.* 2 *d.* But a large portion of both principal and interest of the Exchequer Bills issued under the Act was paid off by the Commissioners, who purchased the Bills out of the monies

repaid to them, and these amounts never passed through the Exchequer books. The account of the whole transaction is as follows:—

	Principal.	Interest.	TOTAL.	
	£.	£. s. d.	£.	s. d.
Exchequer Bills paid off by the Commissioners.	1,247,260	28,432 1 2	1,275,692	1 2
Exchequer Bills paid off at the Exchequer, out of receipts from the Commissioners.	954,940	22,251 - 6	977,191	- 6
Expenses of the Commission, paid by them	- -	- -	8,685	12 4
Paid into Exchequer, and at the disposal of Parliament.	- -	- -	4,348	2 2
		£.	2,265,916	16 2

Again, in 1799, under 39 & 40 Geo. 3, c. 5, Exchequer Bills were authorised to be made out for 500,000 *l.* and issued as advances for relief of the merchants of Liverpool and Lancaster, on the security of bonded wares and merchandise. The total amount actually issued and advanced was 269,200 *l.* in 1799–1800, and the Bills which were payable on 5th July 1800 out of the repayments, or else receivable for duties, were all paid off when due in 1800. The Act provided that the advances should be made and repaid on similar terms to those applicable to the Exchequer Bills for the relief of commercial distress in 1793. The sums repaid were as follows:—

	£.
Principal - - - - -	269,200
Interest - - - - -	4,869
Total Repayments - - £.	274,069

In 1811, the Act 51 Geo. 3, c. 15, authorised the issue of 6,000,000 *l.* in Exchequer Bills, for the relief of cotton manufacturers and importers, and others, upon terms similar to those of 1793. It appears from the report of the Commissioners appointed to carry out this Act, which was laid before Parliament in 1813, that the whole amount of Exchequer Bills issued and advanced in 1811 was 1,338,000 *l.*, and the repayments into the Exchequer in 1812 and 1813 were as follows:—

No. 53 of 1813.

	£.	s.	d.
Principal - - - - -	1,338,000	-	-
Net interest repaid - - - - -	63,061	19	6
Total Repayments - - £.	1,401,061	19	6

The expenses of carrying out this Act, amounting to 10,725 *l.* 11 *s.* 5 *d.*, were also defrayed out of the interest paid to the Commissioners.

In 1811, advances to the amount of 200,000 *l.* for relief of commercial credit in Ireland were authorised by 51 Geo. 3, c. 35. A total amount of 17,041 *l.* was issued from the Irish Exchequer for this purpose in 1812, and was repaid to the amount of 16,708 *l.* in the following year. And in Ireland.

The last advance of this description from the Exchequer for the relief of commercial distress in this kingdom was under 1 Geo. 4, c. 39, in 1820, for assisting bankers and traders in Ireland. The Act authorised issues from the Exchequer not exceeding 500,000 *l.* to make good advances made by the Bank of Ireland for this purpose. The whole amount actually issued in 1821–2 was 105,181 *l.* 9 *s.* 5 *d.* The repayments during the succeeding five years amounted to—

	£.	s.	d.
Principal repaid - - - - -	105,181	9	5
Interest - - - - -	14,954	17	3
Total Repayments - - £.	120,136	6	8

Appendix, No. 13.

ADVANCES FOR WEST INDIA RELIEF.

Advances for West India Relief.

Advances have also been made from time to time for the relief of merchants and others in the West India Islands.

The first of these advances was made at the close of the last century, under an Act 35 Geo. 3, c. 127, authorising the issue of 1,500,000 *l.* in Exchequer Bills, to be advanced for the relief of merchants, &c. in certain of the West India Islands. The principal sums advanced were to be repaid by instalments, with interest at the rate of 5 *l.* per cent. A total amount of 910,000 *l.* was so issued and advanced in 1795-6, and the Exchequer Bills were paid off in 1798. The last arrears of the repayments were paid into the Exchequer in 1822.

						£.
The principal repaid was	-	-	-	-	-	910,000
Interest	-	-	-	-	-	278,813
Total Repayments - - £.						1,188,813

An advance of 1,000,000 *l.* in Exchequer Bills, for the relief of sufferers in the West India Islands, was authorised in 1832, by 2 & 3 Will. 4, c. 125. These bills were issued from the Exchequer from time to time upon certificates from the Exchequer Bill Loan Commissioners, from 1833 up to 1847, when a total amount of 948,150 *l.* was issued. Repayments of both principal and interest have been made during the subsequent years, beginning with 1836-7, up to the financial year 1868-9, but in the accounts rendered to Parliament, of repayments of advances for West India relief, the repayments of advances under the Act of 1832 are not distinguished from those under later Acts, nor is the actual balance remaining to be paid specified.

In 1844, a further advance of 150,000 *l.* in Exchequer Bills, for relief to certain of the West India Islands, was authorised by 6 & 7 Will. 4, c. 63. The total advanced up to 1846 was 135,000 *l.* The principal outstanding on 5th January 1869 was 10,052 *l.* 17 *s.* 9 *d.*

No. 55 of 1869.

The last of these advances for West India Relief was authorised in 1849, by 11 Vict. c. 22, to the amount of 220,000 *l.*, either in Exchequer Bills to be issued for that purpose, or in money from the Consolidated Fund. The advances were made in money from the Consolidated Fund, for granting relief to the island of Tobago, and aiding the Colonies of British Guiana and Trinidad in raising money for promoting the immigration of free labourers. The total amount advanced was 154,073 *l.* 8 *s.*; the balance outstanding on 5th January 1869 was 3,664 *l.* 9 *s.* 8 *d.*

Ibid.

The total sum repaid, both for principal and interest of the advances under these three Acts for West India Relief, from 1836 to 1868-9, has amounted to 1,396,116 *l.* 7 *s.* 5 *d.*, being 158,893 *l.* in excess of the principal advanced.

ADVANCES FOR PUBLIC WORKS AND IMPROVEMENTS, EMPLOYMENT OF THE POOR, &c.

Amounts advanced, &c., for Public Works and Improvements.

Among the general heads of Advances, the largest amounts have been advanced for Public Works and Improvements, &c. under various Acts. The latest information relating to this head will be found in the Accounts numbered No. 38, 39, and 40, in the Finance Accounts for 1869-9, which show the total amounts advanced, repaid, and outstanding under the separate heads for Public Works and Improvements, so far as relates to the advances by the Commissioners of Public Works in Great Britain and in Ireland, and by the Paymaster General. These advances, however, are far from constituting the whole amount advanced for Public Works and Improvements.

The following is an Abstract of these three Accounts:

By whom Advanced.	Total Amount Advanced.	Amount Remitted.	Total Repayments.		Balances Outstanding.			
			Principal.	Interest.	Principal.	Interest.	TOTAL.	
	£.	£.	£.	£.	£.	£.	£.	
Public Works Commissioners, Great Britain.	17,527,241*	29,925	9,710,117	4,608,574	7,787,199	262,109	8,049,308	* Exclusive of 2,902,987 <i>l.</i> advanced by the Commissioners, the accounts which are closed.
Ditto - - - Ireland	966,898	161,012	751,942	242,482	53,944	34,962	88,906	
	10,438,160	5,719,757	6,139,092†		-	-	-	† Repayable principally by way Annuity; the principal and interest paid and balance outstanding cannot be stated.
Paymaster General ditto	7,340,269‡	14,611	5,934,420	3,513	1,391,238	-	1,391,238	
	36,272,568	5,925,305	16,396,479	4,854,569	9,232,381	297,071	9,529,452	‡ Nearly the whole of these advances were repayable without interest.
			6,139,092					

Assuming the several amounts of principal and interest comprised in the sum of 6,139,092 *l.* repaid, to be in the proportion of the other repayments of advances by the Commissioners of Public Works, Ireland, viz., three-fourths principal and one-fourth interest, the amounts would be respectively 4,602,819 *l.* principal, and 1,536,273 *l.* interest. This proportion would leave a principal debt of 115,484 *l.* outstanding. The total principal sums would therefore stand thus:—

Total Principal amount advanced for Public Works, &c.	-	£.	36,272,568
„	„	„	Remitted - - - - -
„	„	„	Repaid - - - - -
„	„	„	Outstanding - - - - -
Total Interest Paid - - - £.			6,390,842

With respect to the repayments of advances made by the Commissioners of Public Works in Great Britain, it is stated by them, in a Parliamentary Return of 1854 (No. 461, of 1854, p. 20), that from 1817 to 1853, they had advanced, under various Acts of Parliament for Public Works in Great Britain—

A total amount of	- - - - -	£.	8,671,185
Principal repaid	- - - - -		6,506,616
Balance remaining - - -			2,164,569
Of which it was expected would be received	- - -		1,863,763
Loss by insufficient security	- - - £.		300,806

The loss arose principally from the special advance of 250,500 *l.* for the Thames Tunnel.

The Commissioners remarked that the money for these loans cost the Government, on an average, about 3 *l.* per cent. for interest. The loans paid, some 4, some 5 per cent., yielding by that difference of interest a profit far beyond the amount of all loss by bad debts.

The total advances for Ireland by the Commissioners of Public Works, Great Britain, from 1828 to 1853, were stated by them in the same Return to amount to	- - - - -	£.	3,419,180
Principal repaid	- - - - -		741,497
Balance remaining - - -			2,677,683
Of which it was expected would be received	- - -		1,229,748
Loss by insufficient security	- - - £.		1,447,935

They added that some of the loans for Ireland had in like manner produced a profit; but 500,000 *l.* was advanced for the Midland Great Western Railway at only 3½ per cent.; and that nearly 1,500,000 *l.* was lent for workhouses, on which no interest was payable for at least 10 years.

The most comprehensive Return of the amounts of advances and repayments which has been made to Parliament, was that called for by Mr. John O'Connell in 1847 (No. 718, of 1847). It contains an account of all sums of money advanced on loan by the Imperial Treasury for public works or other purposes, both in Ireland and in Great Britain, from the period of the Union in 1800; and of the repayments of such advances, distinguishing principal from interest.

It is, however, stated in this Return (p. 149) that, “in preparing the account, it has been found impossible to adhere strictly to the words of the Order, because, to a great extent, it is impossible to distinguish from the Records whether advances have or have not been made as loans to be repaid. If the account were to contain only those sums specifically stated to be ‘loans,’ large omissions must have been made. The only safe course appeared to be to have the account made out as if the word “issues” had been used instead of ‘loans.’”

Excluding such heads of advances and repayments as appear to be included under the

And for other purposes in Great Britain and in Ireland.

Appendix, No. 13. preceding statement of advances for Public Works, the following amounts are abstracted
See No. 718 of 1847. from the Return of 1847 :—

OTHER ADVANCES FOR PUBLIC WORKS, &c., IN GREAT BRITAIN.

Period.	Advances.		Repayments.								
1798-1823 -	For Improvement of Port of London	£. 1,711,686	All repaid, but without interest.								
1826-1830 -	For Rebuilding London Bridge -	431,000	Repayable by annuity for 41 years, payable half-yearly, at the rate of 5 l. per cent. on the principal advance : <table><tr><td>Total Repayments</td><td>£.</td></tr><tr><td>Principal -</td><td>883,550</td></tr><tr><td>Interest -</td><td>431,000</td></tr><tr><td>Interest - - - £.</td><td>452,550</td></tr></table>	Total Repayments	£.	Principal -	883,550	Interest -	431,000	Interest - - - £.	452,550
Total Repayments	£.										
Principal -	883,550										
Interest -	431,000										
Interest - - - £.	452,550										
1805-1826 -	Canals, &c., in Scotland - - -	439,400	Repayable with interest ; total repaid up to 1847 : <table><tr><td>Principal -</td><td>£.</td></tr><tr><td>Interest -</td><td>86,625</td></tr><tr><td>Interest - - -</td><td>167,964</td></tr><tr><td>£.</td><td>254,589</td></tr></table>	Principal -	£.	Interest -	86,625	Interest - - -	167,964	£.	254,589
Principal -	£.										
Interest -	86,625										
Interest - - -	167,964										
£.	254,589										
1820-1825 -	Commissioners of Woods, for New Street.	600,000	Repayable without interest.								
	£.	3,182,086									

These advances and repayments appear to have been duly accounted for in the annual accounts of public receipts and disbursements, with the exception of the repayment of the advance to the Commissioners of Woods, for the new street. This advance was held to be repaid in 1866, under the circumstances already stated ; but although the amount, when advanced, passed through the Exchequer as a cash disbursement, its repayment, not being a cash transaction, did not appear *per contra* as a receipt in the public accounts.

See p. 433.

OTHER ADVANCES FOR PUBLIC WORKS, &c., IN IRELAND.

Period.	For what Purpose Advanced.	Advances.	Repayments.		Balance of Principal Unpaid.
			Interest.	Principal.	
1801-1835 -	Board of First Fruits for Building Churches, &c.	£. 712,933	£. 62	£. 36,472	£. 676,461
1832-1834 -	Tithe Relief of Clergy - - -	50,916	- -	4,167	} 1,193,492
1834-1846 -	Tithe Relief (Million Act) - -	918,863	- -	998	
1824-1843 -	Tithe Relief Commissioners - -	279,217	- -	50,339	
1814-1846 -	Police Purposes in Proclaimed Districts.	4,693,871	- -	1,927,346	} 2,852,022
1836-1846 -	Police Purposes, Constabulary Force	1,748,712	- -	1,663,215	
	£.	8,404,512	62	3,682,537	4,721,975

Out of the total amount of principal advanced in Ireland thus remaining unpaid in 1847, according to the Parliamentary Return of that year, the usual statement of advances and repayments in the Annual Finance Accounts for 1846-47 includes only the following amounts of such advances as remaining due to the Consolidated Fund on 5th January 1847, viz. :—

On advances to Tithe Relief Commissioners	- - -	£. 227,727
„ for Police Purposes	- - -	194,699

No further repayment appears to have been since made under the first of these two heads of advances ; the second head appears to have been reduced to a balance of 1,931 l., remaining due on 31st March 1869.

ADVANCES FOR LAND IMPROVEMENT, THROUGH THE INCLOSURE COMMISSIONERS. Appendix, No. 13.

In 1846, the Act 9 & 10 Vict. c. 101, authorised the issue of 2,000,000 *l.* out of the Consolidated Fund, or by Exchequer Bills, for advances for the improvement of land in Great Britain, and of 1,000,000 *l.* for similar advances in Ireland, to be made through the Inclosure Commissioners.

The repayment of all such advances was to be secured by a rent-charge upon the land, at the rate of 6½ *l.* per cent. for the term of 22 years, payable by equal half-yearly instalments.

Further amounts of 2,000,000 *l.* for Great Britain, and 200,000 *l.* for Ireland, were authorised to be advanced under similar conditions by an Act of 1850, 23 & 24 Vict. c. 31.

The total amount of principal authorised to be advanced was 4,000,000 *l.*, and the total repayments to be made amount to 5,720,000 *l.*, of which 1,720,000 *l.* is interest on the advances.

The following amounts have been so advanced and repaid:—

ADVANCES FOR LAND IMPROVEMENT, GREAT BRITAIN (INCLOSURE COMMISSIONERS).

YEAR.				Advances.			Repayment.		
				£.	s.	d.	£.	s.	d.
Year ending 5 January	-	-	1847-48	24,914	-	-	—		
"	"	-	1848-49	258,295	19	6	1,803	9	8
"	"	-	1849-50	352,762	-	5	17,608	6	10
"	"	-	1850-51	286,255	4	2	39,429	7	4
"	"	-	1851-52	321,123	1	11	55,840	9	2
"	"	-	1852-53	417,470	17	2	78,843	-	5
"	"	-	1853-54	335,169	18	8	105,560	7	3
Quarter ending 5 April	-	-	1854 -	64,661	7	4	1,470	12	3
Year ending 31 March	-	-	1854-55	289,078	6	9	130,457	19	11
"	"	-	1855-56	264,694	8	10	148,353	13	2
"	"	-	1856-57	275,000	-	-	164,800	-	-
"	"	-	1857-58	200,000	-	-	188,800	-	-
"	"	-	1858-59	200,000	-	-	200,600	-	-
"	"	-	1859-60	150,000	-	-	211,100	-	-
"	"	-	1860-61	100,000	-	-	223,100	-	-
"	"	-	1861-62	100,000	-	-	227,500	-	-
"	"	-	1862-63	100,000	-	-	231,060	-	-
"	"	-	1863-64	50,000	-	-	237,000	-	-
"	"	-	1864-65	50,000	-	-	247,000	-	-
"	"	-	1865-66	25,000	-	-	249,000	-	-
"	"	-	1866-67	25,000	-	-	253,000	-	-
"	"	-	1867-68	25,000	-	-	247,000	-	-
"	"	-	1868-69	25,000	-	-	260,000	-	-
TOTAL - - - £.				3,939,429	4	9	3,519,267	6	-
BALANCE - - - £.				60,570	15	3	2,200,732	14	-
TOTAL authorised and to be repaid - - £.				4,000,000	-	-	5,720,000	-	-

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According to these proportions of principal and interest, it would appear that out of the amount repaid, 2,461,026 *l.* may be taken as principal, and 1,057,241 *l.* as interest; and that consequently the amount of principal advanced which remains to be paid is 1,478,403 *l.*

It does not appear that any portion of the 1,200,000 *l.* authorised to be advanced for Land Improvement in Ireland was actually advanced. Other advances on loan for a similar purpose were made during the same period, through the Commissioners of Public Works, Ireland.

ADVANCES FOR PURCHASE OF BULLION.

Advances and repayments for purchase of Bullion.

The total amount of advances and repayments has been considerably increased since the passing, in 1837, of the Act 7 Will. 4, c. 9, for amending the several Acts relating to the Royal Mint.

This Act provided for the issue of such sums of money from the Consolidated Fund to the Master of the Mint as the Treasury should direct, to enable him to purchase bullion in order to provide supplies of coin for the public service; and also provided that the whole amount received at the Mint in payment for the coin produced from such bullion should be paid to the Exchequer, in repayment of the advances so paid. An account of all such issues and repayments was to be laid annually before Parliament.

It may be seen from the Return No. 35, of 1869, that the total advances and repayments under this Act have been as follows:—

	£.
Total amount advanced in each year from 1837 to 1869	10,058,030
Total repayments - - - - -	10,020,000
Balance of Advances - - - £.	38,030

ADVANCES FOR SARDINIAN LOAN.

Advances for Sardinian Loan in 1855-6.

Under the Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39, the sum of 2,000,000 *l.* was advanced to the King of Sardinia, in the year 1855 and 1856.

The first of these Acts was passed to carry into effect a military convention between Her Majesty and the King of Sardinia, dated 25th January 1855, under which, by Article 1, the King of Sardinia agreed to furnish and keep up, by the necessary re-inforcements, an army of 15,000 men for the existing Crimean War; and Her Majesty agreed to recommend to Parliament to advance by way of loan to the King of Sardinia the sum of 1,000,000 *l.*; and if the war should not have been brought to a close at the expiration of 12 months, to advance a like sum of 1,000,000 *l.*

By Article 2, the interest to be paid upon the loan by the Sardinian Government was to be at the rate of 4 *l.* per cent. per annum, of which 1 *l.* per cent. was to be for a sinking fund.

By Article 3, Her Majesty undertook gratuitously the transport of the Sardinian troops.

The Act empowered the Treasury to make these advances out of the Consolidated Fund, to which fund all repayments were to be carried; an annual account of sums advanced and repaid to be laid before Parliament.

The second Act was passed in 1856 for carrying out a further convention, concluded in consequence of the war having been brought to a close on 27th April 1856, by the exchange on that day of the ratification of a treaty of peace, six days previously to the expiration of 12 months from the date of the advance of the first instalment of the loan, on 3rd May 1855, and after the King of Sardinia had already incurred the expenses which the advance of the second 1,000,000 *l.* was intended to enable him to provide for. The Act provided for the advance of the second 1,000,000 *l.* under the same conditions as if the war had not been brought to a close at the expiration of 12 months from the date of payment of the first instalment of the first 1,000,000 *l.*

The total sum repaid both for interest and sinking fund, and the balance of the principal
sum

sum remaining to be paid at the close of the year 1869, may be seen from the following abstract of the Parliamentary Paper, No. 3, of 1870:—

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YEAR.	Interest.	Sinking Fund.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
1855 - - - - -	7,500 - -	2,500 - -	10,000 - -
1856 - - - - -	37,350 3 9	12,450 1 3	49,800 5 -
1857 - - - - -	59,391 6 5	20,808 8 7	80,199 15 -
1858 - - - - -	58,769 3 11	21,230 16 1	80,000 - -
1859 - - - - -	58,127 10 -	21,872 10 -	80,000 - -
1860 - - - - -	57,466 8 -	22,533 12 -	80,000 - -
1861 - - - - -	56,785 6 5	23,214 13 7	80,000 - -
1862 - - - - -	56,083 13 2	23,916 6 10	80,000 - -
1863 - - - - -	55,360 15 9	24,639 4 3	80,000 - -
1864 - - - - -	54,616 1 3	25,383 18 9	80,000 - -
1865 - - - - -	53,848 16 8	26,151 3 4	80,000 - -
1866 - - - - -	53,058 8 4	26,941 11 8	80,000 - -
1867 - - - - -	52,244 2 1	27,755 17 11	80,000 - -
1868 - - - - -	51,405 3 8	28,594 16 4	80,000 - -
1869 - - - - -	50,540 18 2	29,459 1 10	80,000 - -
Total Repayments - - £.	762,547 17 7	337,452 2 5	1,100,000 - -
Balance of Principal still due - - - £.		1,662,547 17 7	
	£..	2,000,000 - -	

NEW ZEALAND GUARANTEED LOAN.

In 1857, a loan of 500,000 £. for the service of New Zealand was authorised to be raised in this country, under the provisions of the Act 20 & 21 Vict. c. 51, by bonds bearing interest at 4 £. per cent. Due payment of this interest was guaranteed out of the Consolidated Fund, and any advances to be so made were charged upon the revenues of New Zealand, with interest at 5 £. per cent.

New Zealand
Guaranteed Loan,
in 1857.

The following amounts have been so advanced and repaid in the same financial year:—

	£.
In 1862-63 - - - - -	7,500
„ 1866-67 - - - - -	7,500
„ 1867-68 - - - - -	1,500
TOTAL - - £.	16,500

RECAPITULATION OF AMOUNTS OF ADVANCES AND REPAYMENTS.

It will thus appear that out of the total amount of 65,527,414 £. stated at p. 492 to have been received from 1792 to 1869 as repayments of advances to the amount of 83,501,109 £.

Recapitulation of
Advances and
Repayments, 1793-
1868-9.

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during the same period, the sums recapitulated in the following account have been received as interest upon such advances, so far as can be computed, and the balance of the total amount advanced is accounted for:—

	£.	£.
Total repayments, principal and interest - - -	- -	65,527,414
Deduct sums stated to be Interest on Advances :		
For Relief of Commercial Distress - - - - -	109,485	
West India Relief - - - - -	437,706	
" Public Works, &c. (partly estimated) - - - - -	6,390,842	
" Other ditto - ditto - - - - -	620,514	
" Land Improvement; through Inclosure Commissioners -	1,057,241	
" Sardinian Loan - - - - -	762,548	
		9,378,336
Balance of Principal repaid - - - - -	- -	56,149,078
Add,—Principal repaid, not passed through Exchequer:		
Relief of Commercial Distress - - - - -	1,284,378	
East India Loan - - - - -	550,390	
Commissioners of Woods, &c., for new street - - -	600,000	
		2,434,778
Balance of advances for seamen's wages (transfers between British and Irish Exchequers).	- -	13,508
Advances for Ireland stated to have been remitted - -	5,925,304	
Balance of advances for Ireland, stated in Return No. 318, of 1870, to remain unpaid, it being doubtful how far they were loans to be repaid (deducting 192,678 £, since repaid, for Police purposes, Ireland).	4,529,207	
Admitted loss from insufficient security in Return No. 461, of 1854, Public Works, Great Britain.	300,806	
Ditto - - ditto - Ireland - - - - -	1,447,935	
		12,203,252
Amount of Principal of Advances remaining to be Paid on 31 March 1869 :		
West India Relief - - - - -	3,664	
Public Works, &c. (partly estimated) - - - - -	9,347,965	
Land Improvement, Great Britain; through Inclosure Commissioners.	1,478,403	
Purchase of Bullion - - - - -	88,021	
Sardinian Loan - - - - -	1,662,548	
New Courts of Justice - - - - -	5,000	
Greenwich Hospital - - - - -	100,000	
		12,685,601
Total Advances accounted for - - - - -	- -	83,486,217
Balance unaccounted for - - - - -	- -	14,892
Total Advances, from 1792 to 1869 - - - - -	- - - £.	83,501,109

This is given as an approximate account only of these advances out of the public money, as the repayments certainly included further amounts of interest than are here stated; but the statement may serve to give a general indication of the mode in which advances of the public money have been made during the period stated, and the results.

Question of official control over repayments,

In 1848 an important question was raised by the Special Commissioners appointed by the Treasury in 1847 to report upon the accounts of the Commissioners of Public Works in Ireland, which had been laid before Parliament, "how far any audit of these accounts can be considered final and complete which does not follow up the recovery of the monies advanced?"

The question thus raised was at once brought under the consideration of the Treasury and of the Audit Office, and the papers upon the subject are appended to the Report of the Public Monies Committee in 1856 (pp. 614-622).

The Audit Commissioners observed that the audit of an account by an accountant under competent authority, and the recovery of the monies advanced, are distinct and different duties; they considered that an accountant is chargeable only with the sums he has received, and when he has satisfactorily proved that he has properly disbursed those sums he is entitled to his discharge, and the auditors are precluded from following the matter any further.

The Treasury replied that they were of opinion that a control ought to exist somewhere for

for the purpose of ascertaining that due precautions are taken to secure the repayment at proper periods, of loans out of the public money. Appendix, No. 13.

The matter being further referred to the Audit Commissioners, they stated that they had arrived at the conclusion that it would be better for the public service that such check should be established in their offices, where all the public accounts should centre, rather than in any other department of the Government.

The Treasury consequently, by Minute, dated 13th November 1849, after stating that the functions of the Audit Board in regard to the transactions of public accountants would obviously be very incomplete if means were not adopted to secure the punctual payment of all sums owing to the public, whether they are due for rents, repayment of advances, or on any other account, and that this duty properly belonged to the Audit Office, declared it to be the opinion of the Treasury Board, that such control should be executed on the same principle, and as far as possible according to the same arrangements, as those which regulated the rest of the business of the Audit Office. For this purpose, the requisite regulations were laid down in the Treasury Minute.

By another Minute of 16th October 1849, the Treasury laid down regulations for the special purpose of collecting repayments under Drainage and other Improvement Acts in Ireland.

MONEY RAISED BY CREATION OF PUBLIC DEBT.

The mode in which money was raised for State purposes previous to the Revolution in 1688, has already been noticed at some length in a paper upon the various forms of the public debt of this country from the earliest times, appended to the detailed account of the National Debt from 1691 to 1857.

It is there shown (§ 37), that at the period of the Revolution, the whole amount of the existing public debt which had been created by thus raising money, was stated to be 84,888 l. 6 s. 9 d., an amount which had been borrowed in 1686 on the security of tallies of anticipation of duties on French linens, under the Act 1 James 2, c. 5. This mode of raising money by loans charged on anticipated revenue, and carrying interest, had been commonly resorted to since the Restoration, having superseded the former practice of loans under Privy Seal.

Probably the latest instance of the Sovereign raising a considerable amount of money by loans under Privy Seal, is recorded as occurring at the early part of the reign of James I. The form of the letters of Privy Seal, and the circumstances under which they were issued for the purpose of raising money, may be seen from the following copy of a printed form of letters of Privy Seal, dated 31st July 1604, in which the king earnestly pressed his subjects for loans of money. Great numbers of these Privy Seals were sent to the principal nobility and gentry in all the counties of England, and their issue so soon after the king's accession excited great and general dissatisfaction. Numerous copies of blank forms of these letters of Privy Seal, and a far greater number of such letters which had been issued, and subsequently presented for payment at the Exchequer and paid off, remained till a very recent period deposited in the Pyx Chamber in the cloisters of Westminster Abbey, formerly one of the Treasuries of the Exchequer. These documents have been since transferred to the Public Record Office.

Mode of raising money at earlier periods.

No. 443 of 1858.
Debt thus created existing in 1688.

Loans under Privy Seal.

FORM OF LETTERS OF PRIVY SEAL OF KING JAMES 2, FOR RAISING LOANS.

BY THE KING,

"Trustie and well beloved we greete you well: Although there be nothing more against our minde than to be drawne into any course that may breed in our subjects the least doubt of our unwillingness to throw any burthen upon them, having already published both by our speeches and writings, our great desire to avoide it in the whole course of our Government: Yet such is our estate at this time, in regarde of great and urgent occasions false and growing daily upon us (in no sort to be eschewed) as wee shall be forced presently to disburse greater summes of money than it is possible for us to provide by any ordinary means, or to want without great prejudice, in which consideration, seeing no man of any indifferent judgment or understanding, can either plead ignorance how much we found the Crowne exhausted by the accidents of foreine warres and inward rebellions, or on the other side doth not observe the visible causes of our dayly expence ever since wee came into this kingdome, wee think it needlesse to use any more arguments from such a king to such subjects: But that as our necessitie is the only cause of our request, so your love and duety must be the chiefe motive of your ready performance of the same. To which we may further adde one thing which is no lesse notorious to the realme, that since we came to this estate no one means or other of extraordinarie helpe hath been afforded us, notwithstanding more extraordinarie occasions of large expence, one falling on the necke of another without time or respiration, than ever lighted upon any king of this realme. A matter whereof wee make not mention as proceeding from the coldnesse of our people's affections, of whose service and fidelitie in the highest points we have had so cleare proof, but rather as a circumstance the better warranting this course, seeing the ordinarie fourme of subsidies offered to princes in Parliament, caried with it now that inconvenience of burthening the poorer sort of our people, which wee doe endeavour to eschew by all the wayes we can. You shall therefore understand, that in this consideration, and in respect of our opinion of your good minde towards us, howsoever the omission in the former time to repay some loans, in regard of unexpected violent necessities, might make

Form of Letters of Privy Seal of James I., for raising money.

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a doubtfulness how that promise should be kept, we have persuaded ourselves that you will no way measure our princely resolution by the precedent accidents, nor ever doubt of us when we engage that word yet never broken to any, which now we do hereby give for repayment of whatsoever this Privie Seale of ours shall assure you. That which we require, therefore, is, that within twelve dayes after the receipt hereof, you will cause the summe of _____ to be delivered to _____ whom we have appointed to be our collector in our countie of _____. The loan whereof we do desire to be untill the Foure and Twenty day of March, which shall be in the yeere of our Lord God 1605, for assurance whereof, we have directed these our letters of Privie Seale unto you, which, with the hand of our sayd collector testifying the receipt of the same summe of _____ shall bind us, our heirs, and successors, for the repaiment thereof, and shall be an immediate warrant to our Exchequer to pay the same unto you, upon the deliverie of this our Privie Seale unto our sayd receipt.

“Given under our Privie Seale at our Palace of Westminster, the last day of July, in the second yeere of our reigne of England, France, and Ireland, and of Scotland, the Eight and Thirty.”

Sums raised by Bankers' debt, incurred by Charles II.

The above stated amount of public debt in 1688, viz., 84,888 *l.* 6 *s.* 9 *d.*, was exclusive of the Banker's debt, which was not acknowledged during the reign of James II., nor, indeed, until the year 1699, towards the latter part of King William's reign. This debt had been incurred in the reign of Charles II., and remained unprovided for after the shutting of the Exchequer in the year 1672. Its original amount was 1,328,526 *l.*, carrying interest at 6 *l.* per cent.; but payment of this interest had been suspended in 1684, about a year before the death of King Charles II. In 1699, after much litigation, an arrangement was made, and was embodied in the Act 12 & 13 Will. 3, c. 12, s. 15, and subsequently confirmed in 1703, by 2 & 3 Anne, c. 15. Under this arrangement, an annuity at the rate of 3 *l.* per cent. on the original debt was made payable to the unfortunate creditors from 25 December 1705, being charged on the hereditary excise, and redeemable on payment of a moiety of the original debt, or the sum of 664,263 *l.* This sum was afterwards incorporated in the total capital amount of the National Debt.

Rate of interest on money raised by creation of debt.

At the Restoration in 1660, the legal rate of interest for money had been fixed at 6 *l.* per cent. by the Act 12 Charles 2, c. 13. Under the 12 Anne, stat. 2, c. 16, the rate was reduced to 5 *l.* per cent. in 1714. By the 17 & 18 Vict. c. 90, passed in 1854, the rate of interest was freed from restraint. But the laws authorising the raising of money by loans or otherwise, specify in each instance the rate of interest not to be exceeded; and, practically, the rate payable by the State on the Public Debt has been necessarily regulated from time to time by the exigencies and circumstances of the period, the maximum rate being 8 *l.* per cent. during the war with France, in the reign of William III., and the minimum rate having been paid in 1853, being 1 *d.* per cent. per diem, or 1½ *l.* per cent. per annum, which was the rate of interest on Exchequer Bills immediately before the Crimean war.

Sums raised by tallies in anticipation of revenue.

Much detailed information of the system of raising money by tallies will be found in the paper before referred to (443 of 1858). But it may be desirable here to refer to the mode of thus raising money by loans in anticipation of revenue, and of the alternative practice of issuing tallies of fictitious loans for payment of public services, as it may be seen from the preceding accounts of Public Income and Expenditure, that for a long period subsequent to the Revolution of 1688, large amounts were continually thus raised, the discharge appearing on the other side of the account.

The tally, as already described, was merely the notched stick given as a receipt for all monies paid into the Exchequer, and thus called a tally of Sol, or of payment.

In the case of the receipt of money, in part of a loan, the usual acknowledgment or tally was invariably accompanied by a written order of repayment, expressing the amount, conditions, rate of interest, &c.

Tallies of fictitious loans.

When loans of money were not forthcoming from the public, and the amount was required for payment of current services, it was the practice to issue in lieu of cash, tallies and orders of repayment, such orders being assignable by endorsement. These securities were known as Tallies of Pro, or of Assignment, or as Tallies of Fictitious Loans, the last being their more accurate designation. These Tallies of Pro, or of Assignment, are recited, and are authorised to be issued, by the 7 & 8 Will. 3, passed in 1696, and they are appropriately described in the preamble of section 28 of the Appropriation Act, 12 & 13 Will. 3, c. 11, passed in 1700: “Whereas several sums of money have, during the continuance of the late war against France, and since, been imprested at the receipt of the Exchequer to the respective treasurers of the navy, and to the several paymasters of the land forces, and for the service of several officers subordinate to them, by tallies of fictitious loans, with orders for principal sums equal to the principal sums so imprested, and for interest thereof, at several rates, payable to the said respective treasurers and paymasters,” &c. This clause enacts that the treasurers and paymasters shall charge themselves with all items received for interest on such tallies and orders.

Issue of tallies at par, though occasionally sold at a discount.

The loans in money in anticipation of duties appear always to have been received for their full amount at the Exchequer, and the tallies of anticipation to have been issued at par. Occasionally, however, in disposing of these tallies, the paymasters had to submit to a large discount. A loss of as much as 25 per cent. was thus incurred during the financial

cial distress of 1697; and in the following year a clause of the Act 10 Will. 3, c. 1, authorised a discount of 10 l. per cent. to be allowed to those who would accept such tallies in payment for navy services. The amount of discount allowed is not specified in the annual accounts of income and expenditure; but it is included without being separately distinguished in the total amount of expenditure under the particular head of service for which it was incurred.

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It will be seen that under the head of "Other Receipts," on the income side of the preceding annual balanced accounts, not only the total amount of money raised by loans of various kinds in each financial year is stated, but also the separate amounts, whether raised—

Reference to further detailed information in the preceding annual balanced accounts,

By the more ancient mode of loans in anticipation of duties, either in money, or in tallies;

By creation of Funded Debt, including Terminable Annuities, the amount actually raised or funded under each Act, as well as the Act authorising the sum to be raised or funded, being separately specified;

Or, by creation of Unfunded Debt, distinguishing the various descriptions of this head of public debt.

The total amount raised by creation of debt, in each successive financial year from 1688 to 1868-9, is shown in a tabular form in the general abstracts of the balanced annual accounts appended to them, together with the total amount applied in each year to the reduction of debt, distinguishing the amounts for Great Britain and Ireland respectively, up to 1800; and for the United Kingdom, from 1801 to 1868-9. And in the general abstract of the Sinking Fund Accounts, at the conclusion of Appendix 6, Part II., a column shows the net amount, whether of money raised, or of money applied to reduction of debt, in each year.

And in other appended papers.

Any further explanatory information upon the subject of the Public Debt, which it may be desirable now to give, may be more appropriately placed in the succeeding portion of this Paper, relating to the Public Expenditure, under the head of the annual charge of the Public Debt, or under the head of reduction of Public Debt, including the operations of the Sinking Fund.

In the Paper appended to the Return of the National Debt, issued in 1858, and before referred to, will also be found a statement of the origin of Exchequer Bills, and an account of the several descriptions of Exchequer Bills which have been from time to time issued for the public service.

ISSUES OF PUBLIC MONIES PER CONTRA FROM THE EXCHEQUER.

From the period of the establishment of a systematic Parliamentary control over the expenditure of the public monies, that portion of the total issues from the Exchequer during the financial year, which is more strictly called the Public Expenditure, has always been divided into two separate and distinct general heads. The first of these is composed of the more permanent charges which have been authorised by Parliament to be paid from time to time when due, the mode and period of payment being under the directions of the Treasury. The second head consists of the charges annually granted by Parliament, and thus brought periodically under its immediate cognizance and control. Since the establishment of the Consolidated Fund in 1786, these two heads of Public Expenditure have been known as the Consolidated Fund Charges, and the Annual Supply Charges, so designated from the funds out of which they are respectively payable.

Issues per contra from the Exchequer.
General heads.

The Consolidated Fund Charges have been usually subdivided into—

Consolidated Fund Charges.

The Annual Charges of Public Debt,
Civil List,
Annuities and Pensions,
Salaries and Allowances,
Courts of Justice,
Diplomatic Salaries and Pensions,
Miscellaneous Charges.

The general heads of the Supply Charges are—

Annual Supply Charges.

The Classified Miscellaneous Civil Services,
Payments out of Gross Revenue; or, since 1854, the charges of Collection and Management of Revenue,
Army, Navy, and Ordnance Services.

The other Issues from the Exchequer, consisting of—

Other Issues from the Exchequer.

Advances by way of Loan,
Sinking Fund and other Payments for the Reduction of the National Debt,
have formed part of the Consolidated Fund Charges, or the Annual Supply Charges, according to the Parliamentary enactments by which these issues have been authorised.

PUBLIC EXPENDITURE.

ANNUAL CHARGE OF PUBLIC DEBT.

Classified heads of public debt.

The first Consolidated Fund charge, in order of priority, upon the Public Income received into the Exchequer, is that of the annual charge of the Public Debt. This annual charge is classed under four several heads:

1. Funded debt of permanent annuities.

1. That of the more permanent form of Public Debt, being a stated amount of capital of Funded Debt, upon which an annuity at a fixed rate of interest is made payable to the public creditor until the principal is paid off. It comprehends—

The Debt to the Bank of England;
 „ Bank of Ireland;
 „ South Sea Company;
 „ East India Company;

and the several Stocks of Permanent Annuities, at specified rates of interest.

The amount of the Public Funded Debt is generally represented by its nominal capital; but as the repayment of the principal is at the option of the Government, and the principal is, in fact, paid off from time to time, at the current market price, the amount of this portion of the Public Debt would be more correctly stated by the total annual charge. This charge upon the same nominal capital of debt necessarily varies from time to time, according to the rate of interest upon which the amounts of the permanent annuities are calculated; either the rate originally granted for loans of money or for Unfunded Debt when funded, or the altered rate upon converted Funded Debt, or when a reduction has been made in the rate of interest.

2. Funded debt of terminable annuities.

2. Terminable Annuity Debt, or annuities granted either for life or a fixed number of years, the repayment of the principal debt being comprised in the annuity. This Annuity debt comprehends—

Life Annuities, including Tontine Annuities; Annuities for terms of years, including Lottery Annuities, Long Annuities, &c.

3. Unfunded debt.

3. Unfunded Debt, or the more temporary form of Public Debt, the principal being payable at a certain specified period. The Unfunded Debt comprehends—

Loans in anticipation of revenue, including Anticipation Loans in money, and upon Tallies;
 Exchequer Bills and Irish Treasury Bills;
 Exchequer Bonds;
 Army Debentures;
 Navy, Ordnance, and Transport Bills, bearing interest.

4. Management.

4. Management of the Public Debt.

FUNDED DEBT OF PERMANENT ANNUITIES.

DEBT TO THE BANK OF ENGLAND.

Bank Loan to Government of 1,200,000 £. in 1694. Annuity of 100,000 £. at 8 £. per cent. and management.

The Bank of England was originally incorporated in 1694, under the Act 5 Will. and Mary, c. 20. 1,200,000 £. was advanced by the Bank to Government under the authority of this Act at 8 £. per cent. interest, and an allowance of 4,000 £. a year for the expenses of the House, making together an annuity of 100,000 £., commencing from 1st June 1694.

Allowance for circulating Exchequer Bills in 1707.

In 1707, under the Act 5 Anne, c. 13, the Bank undertook to exchange in ready money upon demand, 1,500,000 £. Exchequer Bills to be issued in that year for the service of the war, and was allowed 4½ £. per cent. per annum, payable quarterly, for their circulation. New Exchequer Bills were authorised to be made out for the payment of this allowance as it became due.

Additional Loan of 400,000 £. in 1709, without further annuity.

In 1709, under 7 Anne, c. 7, the Bank agreed to reduce the rate of interest to 6 £. per cent. from 1st August 1711, on their original advance of 1,200,000 £., and in the meantime to advance at the same rate of interest a further sum of 400,000 £., for which discount at 6 £. per cent. per annum was to be allowed them up to 1st August 1711. Their whole annuity of 100,000 £., including 4,000 £. for management, would thus be continued to them, amounting to a rate of interest at 6 £. per cent. upon the total advance.

Under

Under the same Act an arrangement was carried out, by which the following amounts due to the Bank, viz:—

And principal and interest of Exchequer Bills funded at 6 l. per cent.

£. s. d.

1,500,000 - - Principal of Exchequer Bills, per 5 Anne, c. 13,
123,337 18 1 Principal issued for quarterly interest at 4½ l. per cent. up to
25th March 1709,
151,689 19 9 Further interest at 6 l. per cent. for 6 quarters to 29th September 1710, computed and made principal at the end of each
quarter,

in all £. 1,775,027 17 10., were funded at 6 l. per cent., making an annuity of 106,501 l. 13 s. Consequent annuity payable to the Bank from 29th September 1710. of 106,501 l. 13 s.

The Bank also agreed to circulate and exchange for ready money when reissued from the Exchequer, 2,500,000 l. of Exchequer Bills to be issued under the same Act, and bearing interest at 2 d. per cent. per diem; 3 l. per cent. was authorised to be paid to the Bank for circulating these Bills. Further amounts of Exchequer Bills circulated by Bank.

Under an Act of the same Session, 7 Anne, c. 8, and an Act of the following Session, 8 Anne, c. 1, the Bank agreed to circulate a further amount of 400,000 l. Exchequer Bills upon the same terms.

In 1711, the Act 9 Anne, c. 7, recited that 2,900,000 l. had been issued under the last-mentioned Acts, together with a further amount of Bills for the quarterly interest and circulation, and authorised, in consideration of the Bank agreeing to exchange for ready money *all* Exchequer Bills issued under these Acts, a further allowance of 45,000 l. a year to be paid to the Bank, until the amount of Bills in circulation was reduced to 1,900,000 l. This allowance was made payable by the day, the first payment being computed from a day to be fixed in the London Gazette up to 31 July 1711, and thenceforward to be paid quarterly.

In 1713, under 12 Anne, c. 11, which recited that up to Lady-day 1713, Exchequer Bills had been issued for interest and circulation to the amount of 480,312 l. 10 s., and that further quarterly amounts of Bills were issuable, the Bank agreed to undertake the circulation of an additional amount of 1,200,000 l. in Exchequer Bills upon the same terms. And they were allowed a further sum of 8,000 l. a year, in addition to 45,000 l., payable quarterly from 31st July 1713. The total annual charges for interest and circulation on these Exchequer Bills amounted to 7 l. 4 s. per cent. Annual rate for circulation and interest equal to 7 l. 4 s. per cent.

In 1715, the Act 1 Geo. 1, stat. 2, c. 12, recited that the total amount of Exchequer Bills, including quarterly Bills for interest and circulation, issued up to 11th July 1715, amounted to 4,676,812 l. 10 s., of which 115,787 l. 10 s. had been paid off, leaving 4,561,025 l. outstanding. The Aggregate fund was established under this Act; provision was made for payment of the annual charge of the Bills from this fund, in the first instance, and the surplus of the fund after meeting certain other deficiencies, was made applicable to the payment of the principal of the Bills.

In 1717, the Act 3 Geo. 1, c. 8, recited that the amount of Exchequer Bills outstanding still amounted to 4,561,025 l., of which the annual charge for interest and circulation was 328,361 l. 17 s. Under the provisions of this Act, the Bank agreed to accept an annuity at the rate of 5 l. per cent., amounting to 88,751 l. 7 s. 10 d., instead of 106,501 l. 13 s. at 6 l. per cent., for interest on the principal sum of 1,775,027 l. 17 s. 10 d. funded in 1710. This reduced annuity was to commence from 24th June 1718. Annuity of 1710 reduced in 1717 to 5 l. per cent.

The Bank agreed also to fund 2,000,000 l. Exchequer of Bills at 5 l. per cent. from 25th December 1717; and on the remaining amount of 2,561,025 l. of Exchequer Bills, to accept 3 l. per cent. per annum for circulation, equal to 76,830 l. 15 s., and 1 d. per cent. per diem for interest; or 38,948 l. 18 s. 4 d. from 25th December 1717. These charges, amounting altogether to 115,779 l. 13 s. 4 d., were equivalent to a rate of 4 l. 10 s. 5 d. per cent. per annum on such Exchequer Bills. The whole amount of 2,561,025 l. in Exchequer Bills was paid off subsequently out of the Sinking Fund, the last portion being discharged in the year 1728. And 2,000,000 l. Exchequer Bills funded at 5 l. per cent.

In 1719, under 7 Geo. 1, stat. 1, c. 5, the Bank of England was authorised to ingraft into their capital stock 9,000,000 l. of the capital stock of the South Sea Company. This authority was not acted upon till 1722, when, under the Act 8 Geo. 1, c. 21, authorising the sale by the South Sea Company, 4,000,000 l. of South Sea stock was purchased by the Bank, who became entitled to an annuity of 200,000 l. at 5 l. per cent. from 25th March 1722, to be reduced to 4 l. per cent. from 24th June 1727. The Bank of England also became entitled to a proportionate amount of 12,000 l. a year, allowed to the South Sea Company for management upon their additional capital under the Act 6. Geo. 1, c. 4. This proportion was fixed at 1,898 l. 3 s. 6 d. a year, but the first payment of this allowance for management was not made till 1726, when the total amount due for four years was paid to the Bank in one sum. 4,000,000 l. South Sea Stock purchased by Bank in 1722, with interest at 5 l. per cent. and management.

Bank Annuities reduced to 4*l.* per cent. in 1724.

In 1724, under the Act 11 Geo. 1, c. 9, the annuity to the Bank on their debt of 1,775,027 *l.* 17 *s.*, funded in 1709, which had been reduced to 88,751 *l.* 7 *s.* 10 *d.* at 5*l.* per cent., was again reduced to 71,001 *l.* 2 *s.* 3 *d.* at 4*l.* per cent. from 24th June 1727. A similar reduction was made upon the annuity of 100,000 *l.* at 5*l.* per cent. on 2,000,000 *l.* Exchequer Bills funded in 1717, in lieu of which annuity 80,000 *l.* became payable. The following annuities at 4*l.* per cent. therefore were payable to the Bank from 24th June 1727 :—

£.	s.	d.		£.	s.	d.
On 1,775,027	17	—	Exchequer Bills funded in 1709 - - - -	71,001	2	3
On 2,000,000	—	—	- Ditto „ 1717 - - - -	80,000	—	—
On 4,000,000	—	—	Purchased from the South Sea Company in 1722	160,000	—	—
			Management - - - -	1,898	3	6
7,775,027	17	—		312,899	5	9

Part of debt to the Bank paid off in 1728.

In 1728, a portion of the 4*l.* per cent. debt due to the Bank was paid off, viz., 578,000 *l.* out of 1,775,027 *l.* 17 *s.*, the amount of the Exchequer Bills funded in 1709. In the following year the balance of this amount, viz., 1,197,027 *l.* 17 *s.* was paid off. These two amounts were provided from the Sinking Fund. Of the amount of 1,775,027 *l.* 17 *s.* so paid off, interest on 1,000,000 *l.* ceased on 24 June 1728, and on the remaining 775,027 *l.* 17 *s.* on 24th June 1729. In 1728, also, under the Act 1 Geo. 2, stat. 2, c. 8, the capital debt due to the Bank was increased by the loan of 1,750,000 *l.*, at 4*l.* per cent., creating an annuity of 70,000 *l.* from 24th June 1728; and in 1729, under 2 Geo. 2, c. 3, a further amount of 1,250,000 *l.* was advanced by the Bank at 4*l.* per cent. interest, making an annuity of 50,000 *l.* payable from 24th June 1729. Discount for prompt payment of this advance was allowed at 4*l.* per cent.

Further amount paid off in 1729.

Under the provisions of the Acts authorising the several annuities to the Bank, by which these annuities had been made redeemable by Parliament upon payment of the principal debt, in sums of not less than 500,000 *l.* each, a portion of the annuity of 80,000 *l.* due to the Bank, on the capital sum of 2,000,000 *l.*, the amount of Exchequer Bills funded in 1817, was redeemed in 1729, by payment of 500,000 *l.* from the Sinking Fund.

The result of these double operations of both paying off, and at the same time of adding to the Bank debt at 4*l.* per cent., was to leave the amount of the debt bearing this rate of interest, as follows :—

Principal.		Annuity.
£.		£. s. d.
1,500,000	Remaining of 2,000,000 <i>l.</i> Exchequer Bills funded in 1817	60,000 — —
4,000,000	Purchased of South Sea Company in 1722 - - -	160,000 — —
3,000,000	Advanced in 1728 and 1729 - - - - -	120,000 — —
	Management - - - - -	1,898 3 6
8,500,000		341,898 3 6

And in 1738.

At Michaelmas 1738, a further amount of 1,000,000 *l.* was redeemed out of the Sinking Fund, of the 2,000,000 *l.* Exchequer Bills funded in 1817, reducing the total principal debt to 7,500,000 *l.*, and the annuity at 4*l.* per cent. to 301,898 *l.* 3 *s.* 6 *d.*, including management.

Additional Loan of 1,600,000 *l.* in 1742 from the Bank, on their original annuity.

In 1742, under the Act 15 Geo. 2, c. 13, the Bank of England agreed to advance to the Government the additional sum of 1,600,000 *l.* on their original annuity of 100,000 *l.* The Bank having previously advanced 1,600,000 *l.* upon this annuity, the effect of this arrangement was to reduce the rate of interest from 6*l.* per cent. upon the advance of 1,600,000 *l.* to 3*l.* per cent. upon the total advance of 3,200,000 *l.*, from 1st August 1743, including also the allowance of 4,000 *l.* a year for management. This last advance of 1,600,000 *l.* was to be paid into the Exchequer by instalments, on or before 25th December 1642, the Bank being allowed interest at 3*l.* per cent., to be computed from the days of actual payment, up to 1st August 1743. The total amount of interest so allowed was 39,115 *l.* 1 *s.* 2 *d.*

Exchequer Bills funded in 1746, at 4*l.* per cent.

In 1746, under 19 Geo. 2, c. 6, Exchequer Bills charged on the Duties on Spirit Licenses to the amount of 986,800 *l.* then outstanding and held by the Bank of England, and for which the Bank received an allowance of 3*l.* per cent. per annum for interest and

and circulation, were funded at 4*l.* per cent. from 25th March 1746. The annuity thus created amounted to 39,472 *l.* The total principal of funded debt to the Bank bearing interest at 4*l.* per cent., was increased to 8,486,800 *l.*, and the annuity to 341,370 *l.* 3*s.* 6*d.*, including 1,898 *l.* 3*s.* 6*d.* for management.

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In 1750, under the Act 23 Geo. 2, c. 1, for reducing the several 4*l.* per cent. Annuities, the Bank agreed to the proposed reduction of interest on their debt at 4*l.* per cent. to 3½*l.* per cent. from 25th December 1750, and to a further reduction to 3*l.* per cent. from 25th December 1757. Their annuity on the capital debt of 8,486,800 *l.* at 3½*l.* per cent., amounted to 298,936 *l.* 3*s.* 6*d.*, including 1,898 *l.* 3*s.* 6*d.* for management; and upon their total capital debt of 11,686,800 *l.* at 3*l.* per cent. from 25th December 1757, the annuity was 356,502 *l.* 3*s.* 6*d.*, including 5,898 *l.* 3*s.* 6*d.*, the allowance for management.

Reduction of Bank Annuities to 3½ per cent. in 1750, and 3*l.* per cent. in 1757.

The following is a Summary of the Principal Amount of Funded Debt due in 1750 by the Government to the Bank of England:—

Summary of Funded Debt due to the Bank in 1750.

	£.	£.
1. Original Capital:		
Advanced in 1694, per 5 & 6 Will. & Mary, c. 20 -	1,200,000	
„ 1708 „ 7 Anne, c. 7 - - -	400,000	
„ 1742 „ 15 Geo. 2, c. 13 - - -	1,600,000	
Total bearing Interest at 3 <i>l.</i> per cent. - - -		3,200,000
2. Capital purchased of the South Sea Company:		
Advanced in 1721, per 8 Geo. 1, c. 21 - - -	4,000,000	
3. Other Advances:		
In 1716, Balance of 2,000,000 <i>l.</i> Exchequer Bills Funded, per 3 Geo. 1, c. 8.	500,000	
„ 1727, Loan per 1 Geo. 2, c. 8 - - - -	1,750,000	
„ 1728, Loan per 2 Geo. 2, c. 3 - - - -	1,250,000	
„ 1746, Exchequer Bills Funded, per 19 Geo. 2, c. 6 -	986,800	
Total bearing Interest at 4 <i>l.</i> per cent., and reducible to 3½ <i>l.</i> per cent. in 1750, and 3 <i>l.</i> per cent. in 1857.		8,486,800
	£.	11,686,800

From this period up to the close of the century, although temporary advances were made from time to time by the Bank to the Government, to a great amount, chiefly on the security of Exchequer Bills charged on the annual taxes, the permanent debt due to the Bank of 11,686,800 *l.*, at 3*l.* per cent., remained unaltered.

This Funded Debt unaltered up to 1800.

In 1800, when the Bank Charter was extended to 1833, under 39 & 40 Geo. 3, c. 28, an advance of 3,000,000 *l.* was made to the Government by the Bank on the security of Exchequer Bills, dated 5th April 1800, and bearing no interest for six years. If not paid off at the end of that time, they were thenceforward to carry interest at 5*l.* per cent.; but they were paid off on 5th April 1806.

Advance of 3,000,000 *l.* in 1800, on Exchequer Bills, without interest up to 1806.

A further advance of 3,000,000 *l.* on Exchequer Bills, without interest, was made in 1808, under 48 Geo. 3, c. 3. These Bills were chargeable upon the first Supplies to be granted for the current year after the ratification of a definitive treaty of peace, and if not so paid off within six months after such ratification, they were thenceforward to pay interest at 4½*l.* per cent. It was provided by this Act that during the period of this advance, no alteration should be made in the usage established at the Exchequer of permitting the Bank of England to withdraw the monies in the Exchequer upon the security of Exchequer Bills or Bank Notes, to the full amount of the monies so withdrawn, being deposited in the Tellers' Chests, and that no account directed by law to be kept at the Bank of England should be withdrawn during such period.

Similar advance in 1808, without interest, up to 1818.

This further advance of 3,000,000 *l.* was continued in 1816, by 16 Geo. 3, c. 7, and without interest, until 5th April 1818, until which time the Exchequer Bills issued in 1808 were to continue in the hands of the Bank as security for the loan, and were made chargeable on the Supplies of 1818; and if not paid off before 5th April 1818, they were thenceforward to bear interest at the rate of 4½*l.* per cent. per annum. The principal sum of 3,000,000 *l.* was repaid to the Bank between December 1819 and July 1820, and the Bills discharged.

An additional advance of 3,000,000 *l.* was made in 1808 by the Bank upon the security of Exchequer Bills, per 56 Geo. 3, c. 53, bearing interest at 3*l.* per cent. from 5th April 1808, payable yearly in the month of April, until the expiration of six months from the ratification of a definitive treaty of peace. These Bills were paid off during the months of August and September 1815, and the debt discharged.

Further advance of 3,000,000 *l.* in 1808, at 3*l.* per cent. to 1815,

In 1816 an advance of 6,000,000 *l.* was made by the Bank on the security of Exchequer Bills to that amount, per 56 Geo. 3, c. 14, bearing interest at 4*l.* per cent. These Bills were made payable in April 1818, at the end of two years certain from the passing of the

And of 6,000,000 *l.* at 4*l.* per cent. in 1816.

Appendix, No. 13. Act, but were allowed to continue outstanding for three years longer, subject to repayment on six months' notice on either side, to be given between October and April in any year.

Repaid in 1818-19. As these Bills to the amount of 6,000,000 *l.*, were payable on 5 April 1818, at the same period as the 3,000,000 *l.* Bills of 1808, the Bank made urgent representations to the Government for payment of this portion of their debt as soon as the Bills became due; and they declined to make the ordinary temporary advances to the Government until satisfactory arrangements were made for the discharge of the Bills, declaring also their intentions of making payments in Exchequer Bills on account of such future advances on the current loan of the year as they had agreed to pay into the Exchequer. Arrangements were consequently made by the Government to pay off by instalments the sums thus due to the Bank, by applying to the purpose not less than one-half of the money payments on the current loan. The Bills were paid off accordingly between September 1818 and November 1819. The correspondence on this subject was laid before Parliament in the Appendix to the Report of the Lords Committee of 1819 on the Resumption of Cash Payments by the Bank of England, and was reprinted in 1844.

No. (30) of 1819.
No. (5) of 1844.

Increase of Funded Debt to the Bank of 3,000,000 *l.* in 1816. A more permanent advance of 3,000,000 *l.*, at 3 *l.* per cent. interest, was also made to the Government by the Bank of England in 1816, under the Act 56 Geo. 3, c. 96, and in consideration of such advance, a corresponding increase was made to the Capital Stock of the Bank. This advance was not to be repayable before 1st August 1833, the period to which the Bank Charter had then been extended.

One-fourth of the debt to the Bank paid off in 1834.

The Funded debt to the Bank of England was thus increased to 14,686,800 *l.* at 3 *l.* per cent., in 1816, and it continued at this amount until 1834. In the previous year, the Bank Charter had been renewed under 3 & 4 Will. 4, c. 98, for 22 years up to 1st August 1855, determinable upon one year's notice given after 1st August 1844, and after repayment of the Government debt due to the Bank. This Act also authorised the repayment of one-fourth of the debt of 14,686,800 *l.*, and a corresponding reduction of the Capital Stock of the Bank.

The necessary provision for such repayment was made in 1834 by the 4 & 5 Will. 4, c. 80. Capital Stock of Reduced Threeper Cents. was created to the amount of 4,080,000 *l.* and placed to the credit of the Bank of England, the dividends being chargeable from 5th April 1854, and this amount of stock was accepted by the Bank on liquidation of one-fourth part of their debt, or 3,671,700 *l.*, the interest of which then ceased. The amount of debt so repaid consisted of 3,000,000 *l.* advanced in 1816, per 56 Geo. 3, c. 96, and 671,700 *l.*, part of 4,000,000 *l.*, purchased of the debt due to the South Sea Company in 1716, per 8 Geo. 1, c. 21.

No further alteration in capital debt up to 1869.

The Funded debt due from the Government to the Bank of England, thus reduced to 11,015,100 *l.*, with an annual charge at 3 *l.* per cent. of 330,453 *l.*, has continued unaltered up to the present time.

Bank Terminable annuity of 585,740 *l.* in 1823.

In the meantime a terminable annuity debt of 585,740 *l.* per annum to the Bank was contracted by the Government in 1823, for a term of 44 years expiring on 5th April 1867.

Its origin. 519, 1828, p. 22.

The circumstances under which this annuity originated, are thus stated in the Report of the Finance Committee of 1828 (Sir H. Parnell's):

Scheme for equalising the annual charge of naval and military half-pay and pensions.

"In the year 1822, a plan was adopted for relieving the country in some degree from the immediate pressure of the charge for the half-pay and pensions of the Army and Navy and Civil retired allowances, familiarly called the 'Dead weight' of our expenditure, by extending the payment of it over a larger series of years than the natural duration of the individuals holding those annuities would extend to.

Annuity of 2,800,000 *l.* granted in 1822.

"For this purpose an annuity of 2,800,000 *l.* was appropriated out of the existing revenue for 45 years, and was vested in trustees for the discharge of the then payments, which for that year were estimated at 4,900,000 *l.*, subject to yearly diminution by the death of the annuitants.

"It was computed that according to the ordinary duration of the human life, those annuities for the lives of the then holders would be equal to the above-mentioned annuity of 2,800,000 *l.* for 45 years.

"The trustees were therefore empowered to sell from time to time such portions of that annuity as would be sufficient to provide the funds required to discharge the payment of the half-pay, pensions, and annuities, according to a computation then carefully made of the amount which would probably be due in each year.

3 Geo. 4, c. 51.

"The Act by which this arrangement was sanctioned took effect from 10th October 1822.

Non-acceptance of the scheme by the public. Portion of Annuity taken by the Bank of England.

"The trustees adopted measures for selling a portion of the annuity, as soon as they were empowered to do so. They failed in their first negotiations, which were entered into with some public companies, and ultimately made an engagement with the Bank for supplying the funds required for six years, by the transfer to that corporation of an annuity of 585,740 *l.*, part of the above 2,800,000 *l.*

"The terms of the sale were settled upon a computation made by expert actuaries on either side, according to the then value of the public stocks.

"The

"The sum which the Bank undertook to furnish in the period specified was 13,089,419 *l.* Appendix, No. 13.
"the last payment upon which was to be made in July 1828."

The agreement with the Bank was confirmed by an Act, 4 Geo. 4, c. 22.

Objections to the scheme by Finance Committee of 1828,

The Report continues: "To the measure of raising money by the sale of a temporary annuity, there is no objection on principle; it may under many circumstances be the most economical and expedient method of providing the means of defraying a public charge exceeding the ordinary revenue of a country; nor does it appear that there is any objection to the principle of diminishing the immediate weight of a public burden, existing in the shape of Life Annuities, by converting it into an annuity for a longer term than the average duration of the lives for which it would be payable, and thereby defraying the charge of a diminished rate for each year over a longer space of time."

"But there are other points of view in which this measure is much less justifiable; viz., that it was adopted with a view of creating an addition to the income of the State, whereby the surplus required to satisfy the Sinking Fund of 5,000,000 *l.* fixed by law, might still be provided, notwithstanding a considerable reduction of the taxes then existing. And to its connection with the Sinking Fund."

"In this respect the measure appears to have been fallacious. The money for the reduction of the debt was certainly forthcoming by the sale of the annuity, and therefore positively applicable to the purchase of stock in the market; but the sale of the annuity was itself a creation of debt, and it was therefore not correct to call that a Sinking Fund, which only served to extinguish in one shape a debt which it established in another."

"Parliament, therefore, did not in truth make provision for a real Sinking Fund of 5,000,000 *l.* when this plan was adopted, and it has not been without considerable expense in the process, that the semblance of such a Sinking Fund has been maintained by this intricate contrivance. There can also be no doubt that if instead of persisting in the application of a fixed Sinking Fund, derived in part from the creation of new debt, the real surplus of income had alone been employed for that purpose, a greater reduction of debt would thereby have been effected; the public having sustained considerable loss by the operation of borrowing and redeeming in the same year."

"As the continuance of this measure must necessarily be attended with further expense, even as a mode of effecting the conversion of Permanent into Terminable Annuities, and it is wholly useless as an expedient to supply a nominal amount of Sinking Fund, the Committee have no hesitation in recommending that it be abandoned from 15th July 1828, when the last payments under the existing engagement with the Bank will have been received."

This recommendation of the Finance Committee of 1828 was carried out by the Act 9 Geo. 4, c. 79, passed 25 July 1828, which repealed the Act 3 Geo. 4, c. 51, leaving the 4 Geo. 4, c. 22, still in force. And thus this attempt to lighten for a time the burden of the dead weight, by equalising it for a certain number of years, entirely failed as a financial measure. It had been proposed in 1822 by the Chancellor of the Exchequer, Mr. Vansittart (afterwards Lord Bexley), in full confidence of its success. He calculated that it would afford an immediate saving of 2,000,000 *l.* a year in the expenditure; and on the faith of this calculation, he proposed and carried through Parliament a reduction of taxation to the amount of 2,000,000 *l.* Some of the more sagacious Members of the House of Commons declared the plan to be "neither more nor less than means of raising a loan by Deferred Annuities." And so in truth it was. The whole scheme was given up in 1828, and nothing remained but the Bank Annuity to expire in 1867. Nor is the character of the transaction altered by the fact that, as an adjunct to the deceptive Sinking Fund then in operation, the money raised by this loan was, to a certain extent, applied in reduction of the Public Debt. Its consequent abandonment. Except as to the existing arrangement with the Bank.

In this respect it may be interesting to consider its operation.

The terms of the loan from the Bank were stated by the Chancellor of the Exchequer, Mr. Vansittart, in the House of Commons, on 11th April 1823. The basis of the agreement was the price of Long Annuities on 1st March, the day on which they closed, being 18 *l.* 17 *s.* 9 *d.* for 1 *l.* Long Annuity for 36½ years. It was calculated that this was equal to interest at 4 *l.* 2 *s.* 1 *d.* per cent., or 41,041 *l.* 13 *s.* 4 *d.* per million. The total sum which the Bank was to advance by instalments, at various dates, in the 5½ years from 15th April 1823 to 15th July 1828, was 13,089,419 *l.* This was equivalent to an immediate advance of 11,883,174 *l.*, the perpetual interest on which, at 4 *l.* 2 *s.* 1 *d.* per cent., would be 487,700 *l.* per annum; the actual annuity for 44 years being 585,740 *l.*, shows a rate of annuity for that term of 4 *l.* 19 *s.* 7 *d.* per cent. Terms on which Bank Annuity of 585,740 *l.* granted. Hansard, Vol. 18, p. 823.

In investigating the various published accounts of Public Income and Expenditure for the several financial years from 1823 to 1828, much complication will be found to arise from the mode in which sums relating to the Naval and Military Pension Annuity are there stated. The simplest method of stating them now appears to be to exclude altogether from the expenditure Mode of stating amounts of Naval and Military Pension Annuity in Financial Accounts.

Appendix, No. 13.

expenditure side the total annuity of 2,800,000 £., and to include only the actual payments to the Bank on account of their annuity of 585,740 £., and to show on the receipt side of the account the instalments of the loan received from the Bank, in the same manner as other Exchequer receipts on account of Sinking Fund loans.

Table showing the operations, 1823-1828, and the results.

The following Account shows the amounts paid into the Exchequer by the Bank in each year from 1823 to 1828, on account of this loan; the amount of annuity in respect of the loan paid to the Bank, and included in the general expenditure of the year; the net surplus or deficiency in each year of income and expenditure, excluding advances and repayments; the net balance of money raised by creation of debt (including this Bank Loan), and of money applied to the reduction of debt; the principal of debt paid off by the Sinking Fund; and the amount of the Exchequer Balance at the end of this period as compared with the beginning:

Year ending 5th January.	Loan Payments into the Exchequer by Bank.	Annuity Paid to Bank.	Net Surplus (+) or Deficiency (—) of Income.	Net Balance of Money Raised (+) or Applied to Reduction of Debt (—).	Principal of Debt Paid off by Sinking Fund.
	£.	£.	£.	£.	£.
1824 - - - - -	2,178,589*	292,870	+ 4,321,399	— 2,642,096	7,012,649
1825 - - - - -	2,445,740	585,740	+ 4,305,449	— 3,096,620	4,635,832
1826 - - - - -	2,293,240	585,740	+ 3,802,783	— 7,057,227	4,936,217
1827 - - - - -	2,165,740	585,740	— 775,855	+ 1,506,477	5,024,963
1828 - - - - -	2,030,740	585,740	— 1,164,675	+ 598,169	5,114,260
1829 - - - - -	1,975,370	585,740	+ 3,142,418	— 2,332,046	4,040,166
TOTALS - - - £.	13,089,419	3,221,570	+ 13,631,519	— 13,623,943	30,764,087
Diminution of Exchequer Balance from 5 January 1823 to 5 January 1829 - £.					2,936,968

* Including 10,719 £. allowed for interest on 1,050,000 £. advanced in Exchequer Bills.

We here see a striking illustration of the working of the old Sinking Fund, and of its fallacious character. Although the total amount of public debt *nominally* paid off by the Sinking Fund in these six years was 30,764,087 £., the net amount of money actually applied to the reduction of debt was only 13,623,943 £., corresponding very nearly with the actual surplus of income over expenditure. The result of the arrangement with the Bank now under consideration was neither more nor less than the conversion of the amount of permanent debt paid off with the money received from the Bank during the six years, into a Terminable Annuity of 585,740 £. for 44 years, expiring on 5th April, 1867.

It may have been observed that a very large portion of the advances, which were made from time to time to the Government by the Bank of England, was granted on the security of Exchequer Bills either issued to, or purchased by the Bank.

In the original Bank Charter Act of 5 & 6 Will. and Mary, large penalties are imposed upon the Bank directors if they purchase on account of the Corporation any Crown lands, or if they advance or lend to the Sovereign any sum by way of loan or anticipation on any part or branch of the public revenues, other than such on which a credit of loan shall have been granted by Parliament. The penalty for every such offence is treble the value of every sum so lent, one-fifth to the informer and the residue towards public uses as Parliament shall direct.

By the Bank Restriction Acts of 1797, the Bank of England was prohibited, during the period of the restriction, from advancing any sum whatever for the public service.

In almost every Exchequer Bill Act passed since that time, a special clause has been introduced, authorising the Bank to advance the whole or a portion of the amount to be issued under the provisions of the Act. In point of fact, no money has been at any time advanced to the Government by the Bank upon the security of Exchequer Bills, without a special legislative enactment authorising such advance; nor has any sum been advanced by the Bank in excess of the amount specified in the Act.

After the passing of the Act of 1819, 59 Geo. 3, c. 49, abolishing the restrictions on cash payments by the Bank of England prospectively from 1st May 1823, the Act 59 Geo. 3, c. 76, was passed for further regulating advances by the Bank for the public service and the purchase of Government Securities by the Bank. The Bank was expressly prohibited

Regulations for advances to the Government by the Bank.

bited from advancing or lending any sum whatever to the Sovereign upon the credit of any Exchequer or Treasury Bills, or other Government Securities, or in any other manner whatever, without the express and distinct authority of Parliament for that purpose first had and obtained. Appendix, No. 13.

This Act also directed that formal applications for every such advance should be made in writing by the First Lord of the Treasury, or by the Chancellor of the Exchequer, to the Governor and Deputy Governor of the Bank, and that copies of all such applications and answers thereto should be laid annually before Parliament.

It further provided for the continuance of the powers of advancing money upon the Quarterly Deficiency Bills, under 57 Geo. 3, c. 48, and for the Bank exchanging Exchequer Bills held by them and in course of payment; and the Bank was directed to lay before Parliament annually an account of Government Securities purchased by them, or upon which they had made advances.

The provision in the Act of 1819, requiring that an application should be made in writing to the Bank by the Treasury was merely a formal enactment for continuing an existing practice. An abstract of all similar applications which had been made since 1797 is contained in the Appendix to the Report of the Lords' Committee of 1819 (p. 277), before referred to. These applications related principally to the customary annual advance of 3,000,000*l.* on the credit of the Malt and Sugar duties, repayable out of the produce of these duties when it reached the Exchequer, and to the purchase of Exchequer Bills issued from time to time from the Exchequer for current services.

In the meantime, a more systematic arrangement for quarterly advances by the Bank was made in 1817, under the Act 57 Geo. 3, c. 48, for the purpose of more conveniently making the large payments for the current public service, which became due at the beginning of each quarter. Bank advances on Deficiency Bills from 1817.

These payments included the dividends and other quarterly charges of a permanent nature upon the Consolidated Fund, for which by law provision was to be made by the whole amount being laid aside in the Exchequer on the day when they became due and payable. Under the Consolidated Fund Act, 27 Geo. 3, c. 13, no sum was to be issued from the Exchequer out of the Consolidated Fund, after the expiration of each quarter, until a sufficient amount had been set apart for the payment of these quarterly charges. The practice up to 1817 may be thus described: Immediately after the requisite provision had been made at the beginning of the quarter for the permanent charge then due, the revenues of the Consolidated Fund, as they were received at the Exchequer, were left as far as possible to accumulate till the last day of the quarter, when the account of the quarterly income and charge of the Consolidated Fund was made up, and if there happened to be a deficiency of income to defray the charge then becoming due, it was made good by an advance out of the aids or supplies of the year. If there was a surplus of income, it was applied, in the first instance, to replace advances to make good the deficiency of a previous quarter, and then as Parliament might determine. Thus the surplus income of one quarter could not be made available to cover the deficiency of the preceding quarter, until the termination of the quarter in which such surplus might arise, notwithstanding any large accumulation in the Exchequer.

This inconvenient practice was altered in 1817, at the period of the Consolidation of the Revenues of Great Britain and Ireland, when further provisions were required to be made for the adjustment of the accounts of the Consolidated Fund of the United Kingdom. The Act 57 Geo. 3, c. 48, empowered the Treasury to borrow, and the Bank of England to advance, any amount of deficiency of the Consolidated Fund to meet the quarterly charges, when such deficiency had been ascertained upon making up the account at the end of each quarter. The advances were to be made upon the security of Exchequer Bills, usually termed *Deficiency Bills*, which were charged upon the growing produce of the succeeding quarter, and were paid off, from time to time, out of the growing income. These Deficiency Bills were always made payable to the Bank of England, or order, and were never negotiated. The rate of interest on the Deficiency Bills was arranged between the Treasury and the Bank for each quarterly advance, the current rate of Supply Bills being ordinarily taken.

The dividends upon the Public Debt constituted by far the largest portion of the quarterly charges on the Consolidated Fund, and up to 1854 it was always customary to place to the credit of the Bank, on the first day of the quarter, the whole amount of the dividends then payable through their agency. This practice generally involved the issue of a large amount of Deficiency Bills, entailing a corresponding charge for interest. In April 1854, Mr. Gladstone, then Chancellor of the Exchequer, called the attention of the Bank to this question, and stated his intention of placing to the credit of the Bank in future only such amount from day to day as should be required to meet the daily demands for dividends. The Bank remonstrated in vain against this departure from antecedent practice, and questioned its legality under the terms of the Loan Acts by which the whole of the existing Funded Debt was contracted. Both Mr. Gladstone, and Sir G. C. Lewis, who succeeded him as Chancellor of the Exchequer, continued firm in maintaining their views, declaring that ample funds should be supplied to the dividend account at the Bank to satisfy every claim which there was any probability of the Bank being called upon to pay; that the legality of the course had been affirmed by the law officers of the Crown; and that the arrangement was productive of advantage to the public service, by lessening the advances made

Change in mode of issuing Deficiency Bills for the dividends in 1845.

Appendix, No. 13.

made to the Government by the Bank on Deficiency Bills. The correspondence upon this subject was laid before Parliament in 1855.

No. 465 of 1855.

Discontinuance of Deficiency Bills, and substitution of written applications in 1866.

Under the provisions of the Exchequer and Audit Act, 1866, 29 & 30 Vict. c. 39, which came into operation on 1st April 1867, the Act 57 Geo. 3, c. 48, was repealed, and the issue of Deficiency Bills to the Bank was discontinued. In lieu of these Exchequer Bills, advances were thenceforth to be made either by the Bank of England or the Bank of Ireland, to meet the quarterly deficiency of the Consolidated Fund, upon written applications by the Treasury, the payment of interest and repayment of principal being, as before, made out of the growing produce of the Consolidated Fund.

Bank advances for deficiency of Ways and Means to meet Supply Grants.

The advances upon Deficiency Bills thus systematically issued from 1817 were available only for payment of services charged upon the Consolidated Fund. A further provision was required for meeting the deficiency of Ways and Means for payment of the annual grants of Parliament for Supply Services.

It was formerly the practice to make a distinction in the public financial accounts between the receipts from permanent taxes, the produce of which was carried to the Consolidated Fund, and those of the annual duties, which formed a portion of the Ways and Means applicable to the Annual Supply Grants. In order to provide such Ways and Means, the duties on malt and on sugar continued for a long period to be voted annually. The malt duties ceased in 1822 to be annually granted; but it was not until 1846 that the sugar duties were discontinued as annual duties, and since this period the whole income of the country has been carried to the Consolidated Fund, and the Ways and Means for Supply Services are now therefore altogether derived from the surplus of the Consolidated Fund, after providing for the prior charges upon it.

In time of war also, the produce of Loans constituted a portion of the Ways and Means applicable to Supply Grants. The first instance of the produce of a Loan being carried to the Consolidated Fund occurred in 1855, during the Crimean War.

Money raised by the ordinary Supply Exchequer Bills was carried to the Ways and Means applicable to the Supply Grants.

So long as the Ways and Means for the Supply Grants were derived from the annual duties, it was the practice to include in the Act granting them, a provision for raising money by the issue of Exchequer Bills charged upon these duties, and thus to provide funds for making good any temporary deficiency of these Ways and Means to meet current Supply charges. The necessary advances were accordingly made from time to time on the security of these Malt or Sugar Bills.

The first departure from this practice occurred in 1830, under the provisions of the Act 11 Geo. 4, c. 2, for applying a sum out of the Consolidated Fund as Ways and Means for the Service of the year. Clauses were introduced in this Act for raising the amount granted under the Act, by the issue of Exchequer Bills charged on the growing produce of the Consolidated Fund in the next succeeding quarter to that in which they were issued, and the Bank of England was empowered to advance the amount upon the credit of the Exchequer Bills. These "Ways and Means Bills," as they were termed, were accordingly issued to the Bank of England, from time to time, as advances were required for meeting the charges of the Supply Grants. The Bills were similar to the Deficiency Bills, except that they were made payable out of the growing produce of the Consolidated Fund in the following quarter, and the money raised upon them was applicable to Supply Services only.

Since the passing of the Act 11 Geo. 4, c. 2, up to 31st March 1867, all similar Ways and Means Acts contained clauses authorising the issue of Ways and Means Bills. In the two financial years after 1830, advances were made by the Bank, both on Sugar Bills and on Ways and Means Bills, in order to provide funds for payment of the Supply Grants; but no Sugar Bills have been issued since 1832. From this period, considerable advances have been made from time to time by the Bank on Ways and Means Bills.

After the Exchequer and Audit Act came into operation, on 1st April 1867, the issue of these Ways and Means Bills, as well as Deficiency Bills, was discontinued, and the several Ways and Means Acts for applying sums out of the Consolidated Fund to the Service of the year have empowered the Bank of England, on the application of the Treasury, to make such advances as might be required for payment of Voted Services, not exceeding the amount authorised by the Act to be applied. The principal and interest of such advances have been directed, as before, to be paid out of the growing produce of the Consolidated Fund in the next succeeding quarter to that in which the advances shall have been made.

Amount of Interest on the Government Debt to the Bank paid in 1868-9.

The total amount of interest on the Government Debt due to the Bank of England, paid in 1868-9, was as follows:—

	£.	s.	d.
On 11,015,100 £. (after deducting from the debt of 11,686,800 £., a shown at page 506, to have been incurred before the year 1750, the sum of 671,700 £. paid off in 1834, out of the debt of 4,000,000 £., purchased of the South Sea Company) at 3 £. per cent. per annum.	330,453	-	-
Interest on quarterly amounts advanced by the Bank of England on account of the deficiency of the Consolidated Fund, per 29 & 30 Vict. c. 39	5,918	9	8
	£.	336,371	9 8

DEBT TO THE BANK OF IRELAND.

The Bank of Ireland was established in 1781 under the provisions of the Irish Act 21 & 22 Geo. 3, c. 10, with a subscribed capital of 600,000 *l.*, Irish currency, which was lent to the Government upon the security of Four per Cent. Loan Debentures issued from the Irish Treasury and taken at par. When the patent passed, these Loan Debentures were cancelled, and an annuity of 24,000 *l.* (Irish) was granted in lieu of the interest on the debentures. This annuity commenced from Midsummer 1783. By the Irish Act 36 Geo. 3, c. 1, it was increased to 25,500 *l.*, being at the rate of $4\frac{1}{4}$ per cent. from 24th June 1795. Meanwhile, under the Irish Act 31 Geo. 3, c. 31, an additional capital of 400,000 *l.* (Irish) was subscribed in 1791.

Bank of Ireland established in 1781.

Loan to Government of 600,000 *l.*, Irish.

In 1797, under the Irish Act 37 Geo. 3, c. 50, a further sum of 500,000 *l.* (Irish) was subscribed as an addition to the capital stock, and was paid into the Irish Exchequer as a loan. The Bank was to receive an annuity of 25,000 *l.* (Irish), from 24th June 1797, at the rate of interest of 5 *l.* per cent. per annum, and a Terminable Annuity of 3 *l.* 12 *s.* 6 *d.* (Irish), amounting to 18,125 *l.* (Irish) for 19 years, expiring 24th June 1816. The rate of interest on the original loan of 600,000 *l.* (Irish) was at the same time raised to 5 *l.* per cent.

Further loan of 500,000 *l.* (Irish), in 1797.

The total annual payment to the Bank of Ireland from 24th June 1797, was as follows: Annual charge of this debt.

Irish Currency.	British Currency.	
£.	£. s. d.	
55,000	50,769 4 8	Perpetual Annuity at 5 <i>l.</i> per cent. on 1,100,000 <i>l.</i> Irish (1,015,385 <i>l.</i> British).
18,125	16,730 15 5	Terminable Annuity of 3 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> per cent. for 19 years to 24th June 1816.

In 1808, by the Act 48 Geo. 3, c. 103, the Bank of Ireland raised a further sum of 1,000,000 *l.* by subscription and addition to their capital stock, and 250,000 *l.* by loan, and the whole sum of 1,250,000 *l.* (Irish) was lent to the Government by instalments, the first of which was paid on 6th June 1808, and the last on 4th January 1809. For this loan, interest at the rate of 5 *l.* per cent. was paid on each instalment, commencing from the day of payment; and the whole annuity of 62,500 *l.* Irish (57,692 *l.* 6 *s.* British), was made payable half-yearly, from 4th January 1809. This loan of 1,250,000 *l.* was to be repaid to the Bank before 1st January 1837.

Additional loan of 1,250,000 *l.* (Irish), at 5 *l.* per cent., in 1808.

In 1821, by the Act 1 & 2 Geo. 4, c. 72, the Bank of Ireland were empowered to increase their capital stock to 3,000,000 *l.*, Irish Currency, and to lend to His Majesty's Exchequer, on 5th July 1821, the additional 500,000 *l.* so authorised to be raised, at an interest of 4 *l.* per cent. per annum, payable half-yearly. This loan was to be repaid on 1st January 1838.

And of 500,000 *l.* Irish, at 4 *l.* per cent. in 1821.

In the following year, under the 3 Geo. 4, c. 26, the interest on the debt to the Bank of Ireland of 1,250,000 *l.* (Irish), advanced in 1808, was reduced from 5 *l.* to 4 *l.* per cent. from 5th July 1822, and the repayment of the principal was postponed to 1st January 1838.

Reduction to 4 *l.* per cent. on debt of 1,250,000 *l.*, in 1822.

By subsequent Acts, the repayment of the two principal sums of 500,000 *l.* and 1,250,000 *l.*, Irish, was postponed from year to year, until 1st January 1841.

In 1840, the provision for repayment of these sums was repealed by the Act 3 & 4 Vict. c. 75, and the principal sums due to the Bank became a consolidated debt from the passing of the Act on 7th August 1840.

Consolidation of debt to Bank of Ireland, in 1840.

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Total capital debt,
and annual charge.

The Total Amounts of the Principal Debt, and of the Annual Interest, payable half-yearly to the Bank of Ireland by the Government on 1st January and 5th July in each year were thenceforth as follows:—

		CAPITAL DEBT						Annual Interest.		
		Created in Irish Currency.			In British Currency.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.
At 5 <i>l.</i> per cent.	-	1,100,000	-	-	1,015,384	12	4	50,769	4	8
At 4 <i>l.</i> per cent.	-	1,750,000	-	-	1,615,384	12	4	64,615	7	8
£.		2,850,000	-	-	2,630,769	4	8	115,384	12	4

Provisions for
reduction of interest
Commons' Paper,
20/1841.

The Act of 1840 provided also that in case thereafter the Bank of Ireland should agree to accept a lower rate of interest, the Treasury should be empowered by warrant, to be laid before Parliament, to reduce the interest accordingly; and by Treasury Warrant dated 30th January 1841, the interest on the whole principal debt due to the Bank of Ireland was reduced to 3½ per cent., or 92,076 l. 18 s. 5 d., from 5th July 1841.

Consequent reduc-
tions in 1841,

This reduced rate of interest of 3½ per cent. to the Bank of Ireland, was recited and confirmed by the Act 8 & 9 Vict. c. 37, passed in 1845, which also repealed the provision of the original Irish Act of 1781, granting to the Bank of Ireland the exclusive privilege of banking in Ireland.

In 1858,

2/1865.

In 1858, under the powers given to the Treasury Board by s. 89 of the Landed Estates Act (Ireland), 21 & 22 Vict. c. 72, for making such arrangement with the Bank of Ireland for rendering productive the balances of the sale of estates deposited with the Bank, as they might deem expedient, the rate of interest paid on the Government Debt at 2,630,769 l. 4 s. 8 d., was reduced to 3¼ per cent. from 5th January 1859. The reduction amounted to 6,576 l. 18 s. 5 d. per annum, leaving an annuity of 85,500 l. still payable to the Bank of Ireland.

And in 1865.

Under the Act 28 Vict. c. 16, in 1865, the interest on the debt to the Bank of Ireland was further reduced to 3 l. per cent., from 6th April 1865, being the same rate as that payable to the Bank of England. The annuity paid to the Bank of Ireland was thenceforward 78,923 l. 1 s. 6 d. In consideration of this reduction, an allowance for management of the Public Debt in Ireland, equivalent to that paid to the Bank of England, was granted also to the Bank of Ireland.

DEBT TO THE SOUTH SEA COMPANY.

South Sea Company
established in 1710,
with certain trading
privileges.

The South Sea Company was originally constituted in 1710, under the Act 9 Anne, c. 21. This Act recited that, notwithstanding the many and great supplies granted for carrying on the war, the following amounts of public debt and deficiencies were computed to be still due and unprovided for:—

£.	s.	d.	
5,130,539	5	5	- Navy Debt to 29th September 1710.
154,324	15	8	- Ordnance ditto "
424,791	5	4	- Transport ditto "
1,018,656	17	9	- Principal and Interest of Army and Transport Debentures.
12,025	1	-	- Principal and Interest of Tallies and Loans on the Coal Duty.
378,859	5	9	- Debts in the Navy, Victualling, and Transport Offices, including further Interest on the Army and Transport Debentures, from 29th September to 25th December 1710.
9,375	-	-	- Due for the Hanover Subsidy.
85,000	-	-	- Further Interest due.
1,371,428	9	1	- Principal and Interest, to 25th March 1711, of Loan, per Act 8 Anne, c. 13.
8,585,000	-	-	
386,325	-	-	- Interest thereon at 6½ per cent. to 25th December 1711.
500,000	-	-	- Further sum required for the service of the year 1710.
£. 9,471,325	-	-	

Under the authority of this Act of 1810 and of Royal Letters Patent, dated 8th September 1711, the holders of these debts were incorporated, under the name of the South Sea Company, with certain privileges of trading to the South Seas, and other advantages. Interest on their capital stock, at 6 *l.* per cent. computed to amount to 568,279 *l.* 10 *s.* a year, with an additional amount of 8,000 *l.* for management, was made payable to them out of duties imposed by the Act for this purpose, and any surplus was to be appropriated to discharge the principal debt.

Appendix, No. 13.

Composed of holders of arrears of public debt created in the late war.

Upon the subsequent making up of the accounts, the total actual amount of the public debts and deficiencies forming the capital stock of the South Sea Company, and of the debt due to them by the Government, was found to be 9,177,967 *l.* 15 *s.* 4 *d.*; interest upon which, at 6 *l.* per cent. per annum, from 25th December 1711, amounted to 550,678 *l.* 1 *s.* 4 *d.*, and together with the additional sum of 8,000 *l.* for management, to an annuity of 558,678 *l.* 1 *s.* 4 *d.*

Amount of debt due to South Sea Company, with interest at 6 *l.* per cent. and management.

In 1714, under the Act 1 Geo. 1, stat. 2, c. 21, a further amount of 822,032 *l.* 4 *s.* 8 *d.* of public debt, viz. :—

Further arrears added to capital of debt in 1714.

£.	s.	d.	
275,339	—	8	Interest due to the South Sea Company for the half-year to 24th June 1715.
300,000	—	—	Further Interest on their increased Capital, for the half-year to 25th December 1715.
8,000	—	—	One year's Management, to ditto.
238,698	4	—	Applicable for Navy or other Public Services.
£. 822,032	4	8	

was added to the capital stock of the South Sea Company, making the total principal debt 10,000,000 *l.*, the annuity upon which, at 6 *l.* per cent., from 24th June 1715, including 8,000 *l.* for management, was 608,000 *l.*

In 1716, the Act 3 Geo. 1, c. 9, recited that the South Sea Company were willing to take 5 *l.* per cent. interest, in lieu of 6 *l.* per cent. on their capital stock, and enacted accordingly that from 24th June 1718 the annuity of 608,000 *l.* should be reduced to 508,000 *l.*

Reduction of interest to 5 *l.* per cent. in 1716.

In 1719, under the Act 5 Geo. 1, c. 19, the residue of lottery annuities, originally created by 8 Anne, c. 4, for 32 years from Michaelmas 1710, and which were payable from Christmas 1718 to the amount of 134,998 *l.* 12 *s.* a year, were authorised to be funded in South Sea stock, bearing interest at 5 *l.* per cent. The terms were 11 *l.* 10 *s.* stock for every 1 *l.* annuity, and that an arrear of interest of 168,748 *l.* 5 *s.* due for five quarters to Christmas 1718, should be funded in an equal amount of stock. The total computed value of the annuity and arrears was 1,721,250 *l.* Upon the whole amount being subscribed, the South Sea Company agreed to advance 778,750 *l.* to discharge debts incurred before 25th December 1716, which were declared to be "National Debts." The effect of this arrangement would have been to increase the total amount of South Sea stock by 2,500,000 *l.* If all the annuities were not subscribed before 24th June 1719, a proportionate sum only was to be advanced by the company. Out of the sum of 778,750 *l.* to be advanced, 37,500 *l.* was to be recouped to the company, or a lesser proportionate amount. It appeared that no more than 1,202,702 *l.* 8 *s.* was subscribed, and the proportionate amount advanced was, therefore, 544,142 *l.* — *s.* 10 *d.*, making a total addition to the capital stock of the Company of 1,746,844 *l.* 8 *s.* 10 *d.*, for which they were to receive from the Government, at 5 *l.* per cent., an annuity of 87,342 *l.* 8 *s.* 10 *d.*, payable quarterly from Christmas 1718. The proportionate sum to be recouped to the South Sea Company on their advance of 544,142 *l.* — *s.* 10 *d.* amounted to 26,202 *l.* 13 *s.* 4 *d.* The Company were to receive 2,000 *l.* a year for management on the additional debt of 2,500,000 *l.*, or a proportionate sum. This proportion amounted to 1,397 *l.* 9 *s.* 6 *d.* a year, making an additional annuity payable to them of 88,739 *l.* 13 *s.* 11 *d.* Thus the total principal debt due to the company was 11,746,844 *l.* 8 *s.* 10 *d.*, and their annuity, including 9,397 *l.* 9 *s.* 6 *d.* for management, amounted to 596,739 *l.* 13 *s.* 11 *d.*

Additional arrears of Public debt funded in 1719;

In 1720 the Act was passed on which was grounded what is known as the Great South Sea Bubble. The South Sea Company were empowered by the 6 Geo. 1, c. 4, to consolidate the several floating public debts by allowing the creditors to subscribe them into South Sea Stock, or by purchasing the annuities from the respective proprietors at such prices as should be agreed upon. Provision was also made for converting the irredeemable terminable annuities into redeemable perpetual annuities, the Long Annuities being capitalized at 20 years' purchase, and the Short Lottery Annuities, of which 23 years were unexpired, at 14 years' purchase. The result of the scheme is shown in the following statement of public debt then authorised to be converted, and the amount actually converted into Funded Debt due to the South Sea Company:

And larger operations in 1720.

Consolidation and Funding of Redeemable Public Debts and Irredeemable Annuities, in 1720.

REDEEMABLE DEBTS.	Capital Subscribable		Capital Subscribed		Total Stock Created.	Capital remaining Unsubscribed.	When Redeemed.
	At 5 l. per Cent. Interest.	At 4 l. per Cent. Interest.	At 5 l. per Cent. Interest.	At 4 l. per Cent. Interest.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Civil List Lottery Loan, 1713, per 12 Anne, c. 11.	- - -	563,300 - -	- - -	404,990 - -	- - -	98,310 - -	Total paid off in 17
Lottery Loan, 1714 - { per 12 Anne, Stat. 2, c. 9. and 1 Geo. 1, Stat. 1, c. 2.	1,055,990 - -	- - -	865,250 - -	- - -	- - -	190,740 - -	" 17
	- - -	652,020 - -	- - -	538,720 - -	- - -	113,300 - -	" 17
£. 5 per Cent. Annuities, 1715, per 1 Geo. 1, Stat. 2, c. 19 and 21.	1,079,000 - -	- - -	843,702 1 8	- - -	- - -	235,297 18 4	" 17
Lottery Loans, and Bankers' Annuities converted, per 3 Geo. 1, c. 7.	9,534,357 14 -*	- - -	8,329,291 2 1	- - -	- - -	1,205,066 12 -*	" 17
Tallies of Sol. per 3 Geo. 1, c. 7 - -	- - -	946,929 - 7 †	- - -	748,555 19 5	- - -	198,373 1 2†	" 17
Army Debentures, per 3 Geo. 1, c. 7 - -	- - -	1,004,572 15 2†	- - -	1,210,792 13 8	- - -	393,780 1 6†	" 17
Navy Annuities, per 5 Geo. 1, c. 1 - -	110,312 17 4	- - -	107,802 17 4	- - -	- - -	2,510 - -	" 17
Lottery Loans, { per 5 Geo. 1, c. 3 - - 1719 - - { per 5 Geo. 1, c. 9 - -	500,000 - -	- - -	441,700 - -	- - -	- - -	58,300 - -	" 17
	500,000 - -	- - -	434,605 - -	- - -	- - -	65,395 - -	" 17
TOTAL Redeemable Debts - - - £.	11,779,660 11 4‡	4,766,821 15 9	11,022,351 1 1	2,963,058 13 1	13,985,400 14 2	2,561,072 13 -§	
IRREDEEMABLE ANNUITIES.	Subscribable Annuity.		Purchase Money.		Stock Created.	Annuity remaining Unsubscribed.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
Long Annuity created for—							
96 years from 25 January 1605 1701 -	139,772 13 9	84,636 19 3	1,012,702 6 1	1,692,739 5 -	- - -	55,135 14 6	
99 years from 25 March 1704 - 1803 -	104,618 10 6	120,218 3 10	1,803,272 18 1	2,404,363 17 6	- - -	30,400 6 8	
99 years from 25 December 1705 1804 -	46,000 - -						
99 years from 25 March 1706 - 1805 -	184,242 14 -	160,988 2 6	2,405,815 18 9	3,219,762 10 -	- - -	23,254 11 6	
99 years from 25 March 1707 - 1806 -	72,187 10 -	64,411 - -	1,030,676 - -	1,288,220 - -	- - -	7,776 10 -	
99 years from 25 March 1708 - 1807 -	40,000 - -	35,289 10 -	564,632 - -	705,790 - -	- - -	4,710 10 -	
99 years from 24 June 1708 - 1807 -	80,000 - -	69,819 - -	1,117,104 - -	1,396,380 - -	- - -	10,181 - -	
TOTAL Long Annuities - - - £.	666,821 8 3	535,362 15 7	8,023,603 2 11	10,707,255 12 6	- - -	131,458 12 8	
Short Annuities, for 32 years from 29th September 1710, viz.:							
Lottery Annuities, 1710, per 8 Anne, c. 4	46,260 6 1	30,835 - -	342,611 2 3	431,090 - -	- - -	15,425 6 1	
Exchequer Annuities, 1710, 8 Anne, c. 7 -	81,000 - -	66,500 5 -	738,801 13 4	931,003 10 -	- - -	14,499 15 -	
TOTAL Irredeemable Annuities - £.	794,081 14 4	632,698 - 7	- - -	- - -	12,009,949 2 6	161,383 13 9	
				£.	26,055,358 16 8		
* Corrected, in 1726, viz. - - - -	9,534,077 5 0	- - -	- - -	- - -	- - -	1,204,786 3 6	
† Ditto - 1727 - - - -	- - -	947,514 7 ■	- - -	- - -	- - -	198,958 8 3	
‡ Ditto - 1727 - - - -	- - -	1,603,987 8 1	- - -	- - -	- - -	393,194 14 6	
§ Ditto - - - -	11,779,380 2 10	- - -	- - -	- - -	£.	2,500,792 4 6	

Total annual charge of debt to South Sea Company.

Interest at 4 l. per cent was to be paid to the South Sea Company on the amount of capital subscribed, which bore 4 l. per cent. interest, and at 5 l. per cent. upon the remainder of the additional stock created, computed from the last quarterly or half-yearly day on which the annuities were payable preceding their conversion, excepting interest upon the amount of Short Annuities converted, which was to be paid from the 29th September 1719. The amounts of additional stock carrying interest at 5 l. per cent. and 4 l. per cent. respectively, and of the annuities, were as follows:—

Capital Stock.			Interest.	
£.	s. d.		£.	s. d.
22,215,995	3 7	at 5 l. per cent. - -	1,110,799	15 2 per annum.
3,839,363	13 1	at 4 l. per cent. - -	153,574	10 11 „
£. 26,055,358	16 8		£. 1,264,374	6 1 per annum.

The total debt to the South Sea Company on their capital stock was as follows:—

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Capital Debt.			Annual Charge.			
£.	s.	d.		£.	s.	d.
33,962,839	12	5	at 5 l. per cent. - -	1,698,141	19	7
3,839,363	13	1	at 4 l. per cent. - -	153,574	10	11
£. 37,802,203	5	6	- - -	1,851,716	10	6
Add Management on the previous debt of						
11,746,844	l. 8 s. 10 d.	- - - -		9,397	9	6
Total Annuity - - - £.				1,861,114	-	-

Provision was made in the Act of 1720 that after Midsummer 1727 the Company's annuity on the whole of their capital stock should be reduced to 4 l. per cent.

Allowance for management on additional capital.

An allowance of 12,000 l. a year was authorised by the Act to be paid to the Company for management of their additional capital stock; but no part of this allowance was actually paid till the year 1726, as will be shown hereafter. (See page 527.)

Sums to be paid to Exchequer by South Sea Company ;

In consideration of the benefits and advantages which the South Sea Company would derive from the operation of the Act, it was provided that they should pay the following sums into the Exchequer for the use of the public, to be carried to the Sinking Fund, viz. :—

For the liberty of taking in and paying off the redeemable debts, amounting to 16,546,482 l. 7 s. 1 d., to be paid by four equal instalments at the four quarter days of the year 1721, the sum of - - - - -	£.	s.	d.
	4,156,306	4	11
For the liberty of taking in and paying off the irredeemable Long and Short Annuities, 4½ years' purchase on the amount actually subscribed, and one year's purchase on the amount unsubscribed, to be paid in four equal instalments at the four quarter days of the year 1722, amounting respectively to - - - - -	2,847,141	2	10
	131,458	12	8
TOTAL - - - £.	7,134,906	-	5

But none of these payments were made by the South Sea Company at the time when they became due, and they were subsequently remitted by 7 Geo. 1, stat. 2, cap. 1, in consideration of the losses the Company had sustained, and their inability to meet these demands.

but subsequently remitted.

It was also declared in the Act of 1720 that the South Sea Company undertook to furnish ready money at their own charge for circulating and exchanging, during a period of seven years to the 24th June 1727, the new Exchequer Bills to be issued under the Act, at 2 d. per cent. per diem interest, to the amount of 896,662 l. 10 s.; being in exchange for bills then remaining outstanding under previous Acts, as well as any new bills to be made out for interest due thereon. The Company further undertook to provide a proportional part of the money for circulating and exchanging other Exchequer Bills to be made out.

Circulation of Exchequer Bills by South Sea Company.

By a subsequent Act of the Session of 1720, 6 Geo. 4, c. 10, Exchequer Bills to the amount of 1,000,000 l. were authorised to be made out, with interest at 2 d. per cent. per diem, and to be lent to the South Sea Company, who were to pay interest for them at a rate not exceeding 5 l. per cent. per annum. The whole amount authorised by the Act was advanced to them on 7th June 1720 (see recital of 8 Geo. 1, c. 20), with interest at 4 l. per cent. per annum.

Loan by Government, in 1720, of 1,000,000 l. in Exchequer Bills.

The disturbance to public credit caused by the speculations and frauds in connection with the South Sea Bubble was made the subject of inquiry by Parliament.

The South Sea Bubble.

The circumstances of the South Sea Bubble are so extraordinary that a short statement of them may be here given, taken from Grelhier's work on the National Debt, and from Hansard's Parliamentary History.

Under the terms of the arrangement with the Government, a great part of the existing public debt was to be converted into South Sea stock at par, the faith of Parliament being engaged to pay only 100 l. for every 100 l. stock, with 5 l. per cent. interest till Midsummer 1727, and 4 l. per cent. afterwards till paid off. This payment from the Government, together with the profits of trade, was all that the South Sea Company had to depend on or to expect; yet in consideration of the completion of this arrangement the Company engaged to pay to the Government, as a bonus, a sum of no less than 7,000,000 l. It is inconceivable

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inconceivable how they could have agreed to pay so large an amount. It was, in fact, the result of a wild competition between the Bank of England and the South Sea Company. In their first proposal on 22nd January 1720, the South Sea Company offered to pay 3,500,000*l.* only. The Bank immediately made a higher bid, and in opposition to the South Sea Company offered on the 27th January nearly 2,000,000 *l.* more to be allowed to carry out a similar arrangement. Rather than let the Bank undertake it, the South Sea Company, on the 1st February, offered to pay 7,000,000 *l.*, and the bargain was agreed to by the Government and by Parliament.

The Act authorising the arrangement was passed on 7th April 1720, and the expectation of profit from the large increase of the Company's capital stock and of trade was so great as to excite the most general though most extravagant infatuation that was ever known in this country. By the beginning of June, the Company's stock was sold at a premium of nearly 900 *l.* per cent., and after the shutting of the Company's books on 22nd June, as no actual transfers could then be made, and as bargains for time are always the subject of speculation, agreements were made for the opening at the enormous premium of 1,000 *l.* per cent. and upwards.

Nor was this all. The South Sea Bubble was like an infectious distemper, and spread in an astonishing manner. New projects and new companies appeared every day, which were countenanced by the greatest of the nobility. The evil rose to such a height that it was considered necessary to issue a Royal Proclamation declaring that all these unlawful projects should be deemed common nuisance, and prosecuted as such.

The factitious and speculative price of South Sea Stock was stimulated by the proceedings and announcements of the Company. Calculations were published by which the value of the stock was made to appear raised to an extravagant height. The prices of the new subscriptions to their stock were raised to 300 *l.* and 400 *l.* per cent., and proportionally high dividends were announced. A dividend of 10 *l.* per cent. was declared for the half-year to Midsummer. On 31st August the directors resolved, "That 30 *l.* per cent. in money shall be the half-year's dividend due at Christmas next, and from thence for 12 years further not less than 50 *l.* per cent. in money shall be the yearly dividend on their stock." This resolution was confirmed at a general court of the Company held at Merchant Tailors' Hall on 8th September, when, according to the "Daily Courant," there "were present the greatest appearance of nobility and gentry and persons of distinction that has been seen."

But the bubble soon burst. The inducement to make sure of the profit afforded by the high price caused continual sales of stock, and the price fell as rapidly, if not more so, than it had risen, the difference being not less than 800 *l.* per cent. in the short space of three weeks. At the end of November the price had fallen to 135 *l.* per cent. causing the loss and ruin of vast numbers of people, and the utter derangement of public credit.

The first result of the inquiry instituted by Parliament on its meeting for the Session was, that orders were instantly given to take into custody several of the directors and principal officers of the Company. Some of the directors were members of the House of Commons, and were expelled the House. Mr. Aislabie, the Chancellor of the Exchequer, was proved to be implicated, not only by encouraging and supporting this speculative scheme, but by large dealings in South Sea Stock in conjunction with his cashier, who had absconded. Mr. Aislabie was expelled the House, and committed prisoner to the Tower. Mr. C. Stanhope, the Secretary of the Treasury, against whom similar charges were made, narrowly escaped the same fate, being acquitted by a majority of only 180 against 177. It was proved against Mr. Craggs, one of the Secretaries of State, that a large amount of South Sea Stock had been taken for him, without his paying for it, or giving sufficient security, but the proceedings against him personally were stopped by his sudden death. It was shown that the directors had been guilty of corrupt breaches of trust by the sale of fictitious stock and by loans upon stock, or pretended stock, without due authority, to the amount of no less than 7,179,131*l.*

An Act of Parliament was eventually passed vesting the estates of the directors, cashiers, and accountant of the Company, and of Mr. Aislabie and Mr. Craggs, in trustees, who were to divide the produce, after certain allowances, amongst all the members in proportion to their respective shares, towards making good the loss sustained by them. The balances of these estates amounted to 2,023,123*l.*, out of which allowances were made to the parties according to their circumstances and degrees of criminality, amounting in all to 354,600 *l.*

Transfer to Bank of England in 1722, of part of the Capital Stock of South Sea Company and Government Debt.

In 1721 an Act 7 Geo. 1, stat. 1, c. 5, was passed, which recited that it was judged that an engraftment of part of the capital of the South Sea Company into the capital of the Bank of England and of the East India Company would contribute very much to the restoring and establishing of public credit.

This Act authorised the transfer to the Bank of England of 9,000,000 *l.* of the Capital Stock of the South Sea Company, and the transfer of a further amount of 9,000,000 *l.* of South Sea Stock to the East India Company, upon terms to be agreed upon between them. The power of transfer to the East India Company was not acted on. Nor as regards the Bank of England, was the authority exercised until 1722, when, under the powers granted by 8 Geo. 1, c. 21, authorising the sale by the South Sea Company, 4,000,000 *l.* of South Sea Stock was purchased from the Company by the Bank, who became entitled to a portion

a portion of the South Sea Company's Annuity, amounting to 200,000 *l.*, being interest at 5 *l.* per cent. from 25th March 1722, to be reduced to 4 *l.* per cent. from 24th June 1727. The Bank of England became entitled also to a proportionate part of 12,000 *l.* a year, allowed to the South Sea Company by the 6 Geo. 1, c. 4, for management of their additional Capital Stock. The first payment of this allowance to the Bank for management was not made till 1726, when the total amount due for four years was paid in one sum. The proportion payable annually to the Bank was 1,898 *l.* 3 *s.* 6 *d.*, leaving 10,101 *l.* 16 *s.* 6 *d.*, payable to the South Sea Company on their additional Stock. This sum added to their former allowance of 9,397 *l.* 9 *s.* 6 *d.*, made a total allowance for management of 19,499 *l.* 6 *s.* a year payable to the South Sea Company. The total debt on their Capital Stock and the annuity due to them remained as follows:—

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CAPITAL DEBT.		ANNUAL CHARGE.	
£. 29,962,839	12 5 at £. 5 per cent. -	£. 1,498,141	19 7 per annum.
3,839,363	13 1 at £. 4 per cent. -	153,574	10 11 „
£. 33,802,203	5 6	£. 1,651,716	10 6 „
Allowance for Management	- -	19,499	6 - „
Total Annuity	- -	£. 1,671,215	16 6

In 1722, by the Act 9 Geo. 1, c. 6, the Capital Stock of the South Sea Company was divided into two equal parts from 24th June 1723, viz:—

And division of remaining Capital Stock into two equal parts.

Annuities, since called Old South Sea Annuities	- -	£. 16,901,101	12 9
Trading Capital Stock	- - - - -	16,901,101	12 9
		£. 33,802,203	5 6

and at any time after 24th June 1727, on payment of not less than 500,000 *l.* in one sum, a proportionable part of the Company's Annuity was to cease, according as the sum paid should be applied towards discharging the said annuities, or the said Trading Stock.

Under the provisions of 6 Geo. 1, c. 4, for the reduction of interest to 4 *l.* per cent. from 24th June 1727, on the whole of their Capital Stock, the annuity payable to the Company, including management, was reduced to 1,371,587 *l.* 8 *s.* 6 *d.*

Interest reduced to 4 *l.* per cent. in 1727.

In 1728, and in subsequent years, up to 1733, by payments of 500,000 *l.* at a time, principally out of the Sinking Fund, and under various Acts, corresponding reductions were made in the capital debt due to the South Sea Company, and in the annuity payable to them both for interest and management. The amounts so paid off were as follows:—

Reductions of Capital Debt to South Sea Company, 1727–1733.

			Trading Capital.	Old South Sea Annuities.	TOTAL.
			£.	£.	£.
In 1728	- - -		250,000	250,000	500,000
1730	- - -		1,000,000	—	1,000,000
1731	- - -		—	1,000,000	1,000,000
1732	- - -		1,000,000	—	1,000,000
1733	- - -		—	1,000,000	1,000,000
£.			2,250,000	2,250,000	4,500,000

In 1733, the total debt to the South Sea Company having been thus reduced to 29,302,203 *l.* 5 *s.* 6 *d.*, a slight alteration was made by the Act 6 Geo. 2, c. 28, in the proportions

Further alterations of proportionate amounts of Capital Stock, in 1733.

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proportions into which the Capital Stock had been divided by 9 Geo. 1, c. 6, and the amount was re-divided from 24th June 1733, as follows:—

Old South Sea Annuities - - - -	£. 15,651,099 17 5
Trading Capital Stock - - - -	14,651,103 8 1
	£. 29,302,203 5 6

and a further alteration was made in the amount of this Trading Capital Stock, which was divided as follows:—

New South Sea Annuities - - - -	£. 10,988,327 11 1
Trading Capital Stock - - - -	3,662,775 17 -
	£. 14,651,103 8 1

Reduction of Capital Debt in 1737.

Two additional payments of 1,000,000 *l.* each were made out of the Sinking Fund in 1737, for redeeming equivalent amounts of the Old South Sea Annuity and the New South Sea Annuity Debt respectively.

Reduction of interest to 3½ *l.* per cent. in 1750, and non-assentient holders paid off.

In 1750, provisions were made in the Acts 23 Geo. 2, c. 1 and c. 22, for reducing the interest on the debt due to the South Sea Company on their Capital and Annuity Stock, from 4 *l.* per cent. to 3½ *l.* at 25th December 1750, and to 3 *l.* per cent. on 25th December 1755. The proposal was agreed to by the holders of a large proportion of the Stock, and the proprietors who did not assent to the proposal were paid off to the amount of 2,276,893 *l.* 11 *s.* 7 *d.*

Prospective reduction of interest on Trading Stock to 3 *l.* per cent. in 1757.

A further arrangement with respect to the reduction of interest upon their Capital Trading Stock, was effected in the following year under 24 Geo. 2, c. 11, and in consideration of certain claims being relinquished by the Company, they were allowed to receive their annuity of 4 *l.* per cent. upon their Trading Capital Stock, till 25th December 1757, and from thence the annuity was to be reduced to 3 *l.* per cent. until it should be redeemed: it being provided that the charges of management upon such portions of their Old and New Annuities as were not redeemed, as well as on their Capital Stock, should be continued in the same manner as they then stood.

Creation of South Sea Annuities, 1751.

In 1751 an addition was made to the amount of South Sea Annuities by the Act 24 Geo. 2, c. 2. A loan of 2,100,000 *l.* was raised towards the supplies of the year, on annuities at 3 *l.* per cent., payable half yearly, at the South Sea House, at Midsummer and Christmas. These were called the South Sea Annuities, anno 1751. Of the whole amount subscribed, the proportion of two-thirds, or 1,400,000 *l.*, was contributed in instalments payable on certain fixed days, and the remaining one-third by contributions to a lottery. There were 70,000 tickets at 10 *l.* each, of which 10,000 tickets were prizes. The fortunate holders were entitled to various amounts, from two prizes of 10,000 *l.* each to 9,300 prizes of 20 *l.* each. These prizes amounted to 340,000 *l.*; a further amount of 360,000 *l.* was payable to the holders of the 60,000 blanks, at 6 *l.* each blank. The annuities commenced from the date of each instalment, being computed at 3 *l.* per cent. per annum on the total amount payable.

No discount was allowed for prompt payment of the instalments. The first payment of interest so computed, up to Christmas 1751, amounted to 24,584 *l.* 15 *s.* 8 *d.*

Their annual charge.

The annual amount of interest, at 3 *l.* per cent. upon the capital sum subscribed, being 63,000 *l.*, and the charges of management allowed to the Company being 1,181 *l.* 5 *s.* per annum, the total annuity amounted to 64,181 *l.* 5 *s.*

Total debt and annual charge in 1757.

Upon the reduction of interest on the whole of the debt due to the South Sea Company to 3 *l.* per cent. in 1757, in pursuance of the Act of 1750, the amounts stood as follows:—

	Principal Debt.			Interest.			Management.			Total Annuity.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Trading Capital - - -	3,662,784	8	7									
Old South Sea Annuities -	12,404,270	2	7									
New - ditto - - -	8,958,255	2	10									
Annuities, 1751 - - -	2,100,000	-	-									
TOTAL - - - £.	27,125,309	14	-	813,750	5	9	15,728	2	4	829,507	8	1

In 1772-3, an amount of 448,725*l.* was paid off from the South Sea Annuity debt, at 90*l.* per cent. under 12 Geo. 3, c. 63. In 1774-5, a further amount of 362,700*l.* was paid off at 88*l.* per cent., per 14 Geo. 3, c. 76; and in 1775-6, 329,200*l.*, also at 88*l.* per cent., under 15 Geo. 3, c. 41. At this period the American war broke out, and the consequent largely-increased expenditure put a stop to any further reduction of the debt due to the South Sea Company, which stood as follows, after the close of the American war, and upon the establishment of the new Sinking Fund in 1786:—

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Debt paid off,
1772-1776.

	Principal Debt.		Interest at 3 <i>l.</i> per Cent.		Management.	Total Amount.		Debt and annual charge in 1786.
	£.	s. d.	£.	s. d.	£. s. d.	£.	s. d.	
Trading Capital - -	3,662,784	8 7						
Old South Sea Annuities -	11,907,470	2 7						
New - ditto - -	8,494,830	2 10						
Annuities, 1751 - -	1,919,600	- -						
TOTAL - - £.	25,984,684	14 -	779,540	10 9	15,101 18 8	794,642	9 5	

From 1786 to 1830, various amounts of the South Sea Annuity Stock, at 3*l.* per cent., were purchased from time to time on account of the Sinking Fund, and were subsequently cancelled. On 5th January 1831, when the new Sinking Fund, established by 10 Geo. 4, c. 27, had come into operation, the reduced amount of debt to the South Sea Company was as follows:—

Debt paid off
between 1786 and
1830.

	Principal Debt.		Interest.		Management.	Total Amount.	
	£.	s. d.	£.	s. d.	£. s. d.	£.	s. d.
Trading Capital - -	3,662,784	8 7					
Old South Sea Annuities -	3,501,870	2 7					
New - ditto - -	2,489,830	2 10					
Annuities, 1751 - -	527,100	- -					
TOTAL - - £.	10,181,584	14 -	305,447	10 10	5,904 4 7	311,351	15 5

The operations of the Sinking Fund continued to reduce the debt due to the South Sea Company, from time to time, until 1853, when the amount stood thus:—

And from 1830
to 1853.

	Principal Debt.		Interest.		Management.	Total Amount.	
	£.	s. d.	£.	s. d.	£. s. d.	£.	s. d.
Trading Capital - -	3,662,784	8 6					
Old South Sea Annuities -	2,759,778	9 10					
New - ditto - -	2,004,282	15 7					
Annuities, 1751 - -	463,403	9 5					
TOTAL - - £.	8,890,249	3 4	116,707	9 6	2,700 11 10	119,408	11 4

In 1853, a plan was proposed by Mr. Gladstone, then Chancellor of the Exchequer, which was adopted by Parliament, and embodied in the Act 16 Vict. c. 23, for commuting the annuity payable to the South Sea Company, as well as certain other annuities of 3*l.* per cent., and for creating new annuities of 3½*l.* per cent. and of 2½*l.* per cent., and issuing Exchequer Bonds.

Scheme for com-
mutation of Debt
to South Sea
Company in 1853.

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The holders of the specified 3 l. per Cent. Stocks were offered the option of converting their stock as follows:—

For every £. 100, 3 l. per Cent. Stock,
 Either £. 110, 2½ l. per Cent. Stock,
 £. 82. 10 s., 3 l. „ „ till 5th January 1894, when the Stock was
 made subject to redemption.
 Or £. 100 Treasury Bond, with interest at 2¾ l. per cent. till 1st September
 1864, and afterwards at 2½ l. per cent. per annum.

It was provided that the annuity on the Trading Stock of the South Sea Company, and the dividends on New South Sea Annuities, and Annuities anno 1751, should cease on 5th January 1854, and the dividends on the Old South Sea Annuities on 5th April 1854; that the holders should have the same option of commuting their annuities as the holders of the above-mentioned 3 l. per Cent. Stocks; and that those who did not assent to this commutation on or before certain specified days should be paid off in money at par.

Result of the
 scheme; Debt
 commuted and
 paid off.

The result of this scheme, by which the whole of the remaining debt of the Government to the South Sea Company was either commuted or discharged, is shown in a Return to the House of Lords in 1854, No. (39) of 1854; being, so far as relates to the South Sea Company, as follows:—

Total Amount of the several Stocks.			Total Amount paid off in Money.	Amount Committed.				
				For 3½ l. per Cents.	For 2½ l. per Cents.	For Exchequer Bonds.	Total Amount.	
£.	s.	d.	£.	s.	d.	£.	s.	d.
South Sea Stock -	3,662,784	8 6	3,662,784	8 6	—	—	—	—
Old South Sea Annuities -	2,759,778	9 10	2,020,545	8 7	41,384	19 10	694,548	1 5
New - ditto -	2,004,282	15 7	1,540,676	1 1	57,524	9 3	406,082	5 3
3l. per Cent. Annuities, 1751 -	463,403	9 5	369,026	4 6	4,489	7 4	87,987	17 7
TOTAL - - £.	8,890,249	3 4	7,593,032	2 8	103,398	16 5	1,188,618	4 3
						5,200	1,297,217	- 8

Allowance to the
 South Sea Company
 for management
 of Debt;

It was shown in the Fourteenth Report of the Finance Committee of 1797, that the allowance to the South Sea Company for managing their share of the public debt was compounded of sums granted by the Legislature under different Acts, and being computed at different rates for the several descriptions of capital, could not be estimated at any uniform given rate, as the proportions of the several descriptions of debt varied from time to time. The average rate was diminished according to the diminution of the capital debt by redemption, and the amount deducted from the allowance for management varied according to the description of capital debt redeemed.

A separate computation of the amount of allowance for management was made on the capital of the annuities 1751, which was estimated at 562 l. 10 s. per million. In 1786, the amount of allowance paid on the remaining capital debt to the South Sea Company, 24,065,084 l. 14 s., was 14,022 l. 3 s. 2 d., being nearly at the rate of 582 l. 10 s., per million.

continued on the
 amount of Capital
 redeemed, but not
 cancelled.

It appears that the whole of the allowance to the South Sea Company for management of their share of the public debt, consisting of the interest on their capital trading stock, together with the old and new South Sea Annuities remaining uncanceled, was continued to be regularly paid to them after the establishment of Mr. Pitt's Sinking Fund in 1786, notwithstanding that a considerable amount of these annuities was redeemed from time to time by the National Debt Commissioners. Under the Sinking Fund system, the principal sums so redeemed remained standing in the names of the Commissioners, and the annuities when due were received by them. Thus, for many years previous to 5th July 1814, the allowance for management paid to the South Sea Company, continued at the same amount of 14,022 l. 3 s. 2 d. But at this date, under the Act 54 Geo. 3, c. 89, a sum of 3,994,000 l. New South Sea Annuities, standing in the names of the National Debt Commissioners, was cancelled, and the allowance for management of these annuities payable to the South Sea Company was thenceforward reduced to 11,694 l. 19 s., being at the rate of about 582 l. 10 s. per million on the capital of 20,071,084 l. remaining uncanceled.

At this period, however, a total amount of 9,789,000 l. of the Capital Debt due to the South Sea Company had been redeemed by the National Debt Commissioners, leaving only 14,276,084 l. unredeemed. It may easily be computed from these figures, that whilst the nominal rate per million paid in 1814 for management of this portion of the
 uncanceled

uncancelled Public Debt due to the South Sea Company was 562*l.* per million, the actual rate paid on the capital unredeemed immediately previous to the passing of the Act 54 Geo. 3, c. 89, was 982*l.* per million, and immediately after the passing 820*l.* per million.

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The separate allowance to the South Sea Company for managing the South Sea Annuities, 1751, was reduced from time to time, upon the portion purchased and redeemed by the National Debt Commissioners, under the general provisions of Section 9 of the Sinking Fund Act of 1786, 26 Geo. 3, c. 31, which enacted that as soon as any part of the principal or capital stock of any public annuities should have been placed to the account of the Commissioners for the Reduction of the National Debt, no allowance for management should thenceforth be issued or paid on account of such stock. But it would seem that this provision was not considered to be legally applicable to the other part of the public debt of the South Sea Company, the allowance for management being still computed on the capital debt redeemed until it was formally cancelled. It was not indeed until 1829, under the provisions of the Act 10 Geo. 4, c. 24, that a regulation was made for cancelling all stock when purchased by the National Debt Commissioners, and for the interest to cease.

A reduction in the rate of allowance for management paid to the South Sea Company was made, with the assent of the Company, in the year 1844, under Section 10 of the Act 7 & 8 Vict. c. 80, for completing the guarantee fund of the South Sea Company, &c. After 5th January 1845, the charges for management of the unredeemed debt managed by the company were to be estimated at 300*l.* per million of the capital of such debt. The allowance for management was to be paid yearly before 5th April, the computation being made as soon as convenient after 5th January in each year, upon the amount of capital of the debt as it stood on 5th January in the previous year. The amount of annual saving to the public by this new arrangement was nearly one-half of the amount previously paid, viz. :—

Reduction of allowance for management in 1844.

		£.	s.	d.
In 1844-5, allowance on capital of £. 10,144,584	- -	5,900	9	3
In 1845-6, „ „ „ 10,125,228	- -	3,037	11	4
Annual Saving - - - £.		2,862	17	11

This rate of allowance for management was continued to be paid until the whole of the debt to the South Sea Company was discharged in 1853-4.

SOUTH SEA GUARANTEE FUND.

In 1815 it was enacted by the 55 Geo. 3, c. 57, that in consideration of the surrender by the South Sea Company of their exclusive privileges of trade, and to indemnify them for the loss of such privileges, a guarantee fund should be formed in the public Stocks of Great Britain, at 3*l.* per cent., and a separate account opened at the Bank of England in the names of the Commissioners for the Reduction of the National Debt, to be called "The South Sea Guarantee Fund;" when the fund should amount to 610,464 *l.* 3 *s.*, it was to be transferred to the South Sea Company in full satisfaction for their said exclusive rights. Certain duties of Customs were levied under this Act, and their produce appropriated for raising the guarantee fund. It was also enacted that until the transfer of the Capital Stock should be made to the South Sea Company, such sums should, from time to time, be issued to them out of the Consolidated Fund as would enable them to pay a further dividend of one-half per cent. per annum, in addition to the 3*l.* per cent. per annum, payable on their capital stock.

South Sea Guarantee Fund.

The Customs duties thus appropriated were repealed in 1836, by the Act 6 & 7 Will. 4, c. 60; and in the following year, by Section 19 of the Act 1 & 2 Vict. c. 113, the Treasury were authorised to direct the payment to the National Debt Commissioners of 3,720*l.* per annum out of Customs Duties, being the average amount of the appropriated duties for the ten previous years. This sum was to be applied, from time to time, towards completing the South Sea Guarantee Fund, and to cease when the fund should be completed.

The Act 7 & 8 Vict. c. 86, recited that, at the time of the passing of the Act, in August 1844, the South Sea Guarantee Fund amounted to a capital stock of 379,446*l.* 10 *s.* at 3*l.* per cent., and enacted that a sum sufficient to purchase 231,017*l.* 13 *s.* 3*l.* per cent. stock, required to complete the amount of 610,464 *l.* 3 *s.*, should be issued out of the Consolidated Fund, to the National Debt Commissioners for that purpose.

This Act also provided that all South Sea Stock the dividends on which should be unclaimed for 10 years, should be transferred to the National Debt Commissioners; and another clause provided for the above-stated reduction of the charge of management by the South Sea Company, as soon as the Guarantee Fund should have been completed and transferred to the Company. The payment of 231,013*l.* 13 *s.* was made to the South Sea Company, in pursuance of this Act, in the financial year 1844-5.

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DEBT TO THE EAST INDIA COMPANY.

Financial transactions between the East India Company and British Government.

The results of the financial arrangements between the East India Company and the British Government have so frequently appeared in the Accounts of Public Income and Expenditure for the financial years included in this Return, that some detailed explanatory statement of them appears to be here called for, not only as regards the payments on account of the debt due by the public to the East India Company, but also other receipts and payments on the two sides of the account.

First Charter granted by Queen Elizabeth in 1600.

The first charter was granted to the East India Company, under the name of "the Governor and Company of Merchants of London trading into the East Indies," by Queen Elizabeth, under Letters Patent, in 1600, and the exclusive privilege of trade to all countries from the Cape of Good Hope to the Straits of Magellan was conferred upon them for 15 years. Their original capital was only 72,000 *l.*, in shares of 50 *l.* each; and it was not formed into a joint stock till some years after.

Hamilton, on the National Debt, p. 301.

Charters subsequently granted.

In 1609, a new charter was granted to the East India Company by James I., with certain privileges to them and their successors for ever, and their stock was enlarged. The Company was dissolved during the Commonwealth, and the trade laid open to the public. But it was revived after the Restoration, and a new charter was granted to them by Charles II., in 1661, at which time their nominal stock was 739,782 *l.*, although only one-half, or 369,891 *l.*, was paid up, and was properly their trading capital. There were frequent renewals and extensions of their charter between the period of the Restoration and of the Revolution in 1688, and these charters conferred sovereign powers on the Company.

In 1693, a tax of 5 *l.* per cent. was imposed upon their Capital Stock, which then amounted to 744,000 *l.*, and their charter was forfeited for non-payment, but was immediately restored.

First Parliamentary Reports on East India Company, in 1772-3.

The first Parliamentary inquiry into the condition of the East India Company appears to have been made in 1772-3 by a Committee of the House of Commons, who made five Reports. A list of the charters granted to the Company is appended to the First Report. In other respects the Reports refer almost entirely to the local affairs of the Company in the East Indies.

Loan of 2,000,000 *l.* from East India Company, in 1698.

The earliest legislative recognition of the East India Company was made in 1698, when the New East India Company, as it was then called, was constituted by Parliament under the Act 9 & 10 Will. 3, c. 44, for raising a loan of 2,000,000 *l.*, and for settling the trade to the East Indies. The Act empowered the subscribers to the new Company to be incorporated by Royal Charter, and to trade with the East Indies; the privileges of the existing Company being continued till 1701. Under the provisions of this Act, the new Company advanced the sum of 2,000,000 *l.*, being the whole amount of their capital to the Government. Interest was charged from 29th September 1698, at 8 *l.* per cent. per annum, amounting to an annual charge of 160,000 *l.*

Further Loan of 1,200,000 *l.*, without interest, in 1708.

In 1702, the two Companies were united, under the provisions of the Act 6 Anne, c. 17, and the charter of the united Company was prolonged to 1729. By virtue of this Act, the East India Company lent, in 1708, a further sum of 1,200,000 *l.* to the Government, without any additional charge for interest. This sum was paid by instalments between 12th May 1708 and 10th March 1709. The effect of the arrangement was to reduce the rate of interest upon their total debt of 3,200,000 *l.* to 5 *l.* per cent.

Payment of 200,000 *l.* in aid of Public Revenue, in 1730.

In consideration of the further prolongation of their charter to 1769, the East India Company agreed under the provisions of the Act 3 Geo. 2, c. 14, passed in 1730, to give 200,000 *l.* in aid of the Public Revenue, on or before 24th December 1730; and they also agreed to a reduction of the rate of interest on their debt of 3,200,000 *l.* to 4 *l.* per cent. from 29th September 1730.

Additional Loan of 1,000,000 *l.* in 1744.

In 1744, the Company's charter was again prolonged till 1783, per 17 Geo. 2, c. 17, when they advanced a further sum of 1,000,000 *l.* to the Exchequer, at 3 *l.* per cent. interest, from 29th September 1744.

Reduction of Interest in 1750 and 1755.

Upon the general reduction of the interest of the public debt in 1750, the rate on the debt of 3,200,000 *l.*, was reduced to 3½ *l.* per cent., from 25th December 1750, under 23 Geo. 2, c. 1 & 22, with a prospective reduction to 3 *l.* per cent. in 1755; and from 25th December 1755, the rate of interest on the whole debt of 4,200,000 *l.* to the East India Company was fixed at 3 *l.* per cent., amounting to 126,000 *l.* per annum.

Allowance for management from 1751.

Under the Act 24 Geo. 2, c. 57, passed in 1751, the Treasury were empowered to make such allowances to the East India Company, for management of their reduced annuities, as they should think reasonable. This allowance was fixed at 1,687 *l.* 10 *s.* per annum.

Debt to East India Company incorporated with 3 *l.* per Cent. Reduced, in 1793.

No change took place in the funded debt due to the East India Company, which was continued as a separate fund of Annuities, until 1793, when it was consolidated with the Three per Cent. Reduced Annuities, from 31st August 1793, by 33 Geo. 3, c. 47; such consolidation being deemed and taken to be a redemption of the debt of 4,200,000 *l.* as between

between the United East India Company and the public. The management of the Annuities was transferred to the Bank of England, the annual allowance for management to the East India Company, of 1,687 *l.*, being discontinued, and the Treasury was empowered to allow the Bank, for management, such annual sum as should be considered just and reasonable.

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In the meantime, other financial arrangements with the East India Company, which were entered into by the Government, may now be referred to.

Other financial arrangements.

By 7 Geo. 3, c. 37, the East India Company agreed to pay into the Exchequer 400,000 *l.* per annum, for two years from 1st February 1767, in respect of the territorial acquisition and revenues lately obtained by them in the East Indies; and by 9 Geo. 3, c. 24, they agreed to continue the payment of 400,000 *l.* per annum into the Exchequer, for a further term of five years from 1st February 1769.

Provisional arrangements in 1767 for paying 400,000 *l.* a-year into the Exchequer; and in 1769.

Under Section 5 of the Act, there was a provision that if, during these five years, the East India Company should reduce the dividend upon their stock, a corresponding reduction should be made from the annual payment of 400,000 *l.* a-year into the Exchequer; and if the dividend should be reduced below 6 *l.* per cent., the Company should be discharged, during the continuance of such reduction, from the payment of the said sum of 400,000 *l.* per annum, or such part thereof as would have become due.

At a subsequent period, the Act 13 Geo. 3, c. 64, passed in 1773, recited that the East India Company were labouring under great and unusual difficulties in carrying out their affairs, and that they were under the necessity of applying to Parliament for relief; and it was enacted that Exchequer Bills to the amount of 1,400,000 *l.* might be issued and advanced for their relief. These Bills were not to be current till after 6th April 1779, and the principal money, together with interest and incidental expenses attending the advance, was charged upon the moneys to be repaid into the Exchequer by the East India Company; or if these charges were not repaid before 6th April 1779, they were chargeable upon Supplies, or upon the Sinking Fund. The Bank of England was authorised to advance the whole amount of 1,400,000 *l.* on the credit of these Exchequer Bills. All the surplus profits of the East India Company, after setting apart sufficient to pay a dividend not exceeding 6 *l.* per cent. upon the capital stock of the Company, were directed to be applied from time to time, in the first place to payment of the interest and charges of these Exchequer Bills, and in the next place to satisfying the principal.

Difficulties of the Company in 1773, and Loan to them of 1,400,000 *l.* Exchequer Bills.

The amount of 1,400,000 *l.* to be so advanced was authorised to be issued from the Exchequer, and to be applied as follows:—

How this advance was to be applied.

	£.	s.	d.
In the first place, to pay to the Receiver General of the Customs all sums due by the East India Company for Customs Duties.			
In the next place, to complete the amount due to the Exchequer for deficiency of Tea Duties, for four years to 5th July 1771, per 12 Geo. 3, c. 7	117,314	1	3
Ditto, for year to 5th July 1772, per 12 Geo. 3, c. 7	84,842	8	8
To pay to the Bank of England, in part of the moneys due and owing to them by the East India Company	600,000	—	—
After satisfying these payments, the balance was to be applied towards paying the following amounts due to the Exchequer by the East India Company, in pursuance of the Act 9 Geo. 3, c. 24	200,000	—	—
	169,398	18	2

Upon payment of all these sums, the East India Company were declared to be discharged from their liabilities under the last-mentioned Act.

The repayment to the Exchequer of the last instalment of this loan of 1,400,000 *l.* was completed by the East India Company in 1777, when the restriction on their dividends was removed.

Repayment of the Loan in 1777.

In 1781, by the Act 21 Geo. 3, c. 65, it was enacted that, in consideration of the East India Company remaining in possession of all the territorial acquisitions and revenues lately acquired in India, they should pay 400,000 *l.* into the Exchequer for the use of the public, as follows:—

Payment to Exchequer of 400,000 *l.* in 1781, and of portion of their surplus profits.

£.	£.
100,000 by 1st September 1781	100,000 by 1st November 1781
100,000 by 1st October „	100,000 by 1st December „

They were also to pay into the Exchequer by the 1st May in every year, three-fourths of any surplus profits made by them in each succeeding year ending 1st March, over and above a dividend of 8 *l.* per cent. per annum.

In 1782, it was recited in the Act 22 Geo. 3, c. 51, that the East India Company was indebted to the Government for Customs duties 396,466 *l.* 2 *s.* 6 *d.*, on which sum they were liable to pay 6 *l.* per cent. interest; that the Company was unable to pay this sum, and the sum of 100,000 *l.* remaining due to the Exchequer out of 400,000 *l.* under the Act 21 Geo. 3, c. 65; and that their surplus profits in the year ended 1st March 1782 had not amounted to 8 *l.* per cent.; and it was enacted that payment of the above-mentioned sums

Further difficulties of the Company in 1782; arrears due to the Exchequer.

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Relief afforded by Parliament in 1783 ; In 1783, the East India Company continuing distressed in their affairs, they applied to Parliament for further relief, and under the Act 23 Geo. 3, c. 36, the payment of the sums due by them to the public on 1st April 1783, under the Act of 1782, together with other sums which had become due for Customs, was postponed till 1st October 1783.

and Loan to them of 300,000 l. in Exchequer Bills. In a later Act of the same Session, 23 Geo. 3, c. 83, it was recited that the amount for which the East India Company were indebted for Customs Duties had increased to 644,743 l. 17 s. 2 d., besides a further amount of 270,000 l. becoming due on 1st December 1783, and it was enacted, that payment of these sums, and of the sum of 100,000 l. remaining due under the 21 Vict. c. 65, might be further postponed till 40 days after the next meeting of Parliament. In the meantime, to give further relief to the Company, Exchequer Bills to the amount of 300,000 l., bearing interest at $4\frac{1}{2}$ l. per cent. per annum, and not receivable for taxes before 6th April 1786, were authorised to be made out and issued to them as a loan. These Bills, with interest and expenses, were charged in the first place upon the moneys to be paid by the East India Company, or, in default, upon the Supplies or Sinking Fund, the amount so paid to be repaid by the Company.

Its repayment in 1792. Under subsequent Acts, the Company were allowed further time for payment of their debt to the public ; and this loan of 300,000 l. was eventually repaid by the East India Company at the beginning of the year 1792, when the Exchequer Bills to this amount were paid off.

Establishment of Board of Control, in 1793. In 1793 the Act 33 Geo. 3, c. 52, established the Board of Control, and continued the Company's Charter and their exclusive trade for a further term of 20 years, from 1st March 1794, determinable on three years' notice after 1st March 1811.

Contingent payment of 500,000 l. a year into the Exchequer, and other financial arrangements. It was also provided by this Act that after payment from their net profits of 10 l. per cent. per annum, as dividends on their capital stock, and applying 500,000 l. per annum for the payment of certain of their debts, the East India Company should pay a sum not exceeding 500,000 l. a year, by half-yearly payments, into the Exchequer, to be applied as Parliament should direct, the first half-yearly payment to be considered due on 1st July 1793. If their funds should be insufficient, the deficiency was to be made good in a subsequent year. After the debt of the Company should be reduced to 1,500,000 l., the net surplus, after payment of 10 l. per cent. per annum on their capital stock, and 500,000 l. per annum to the Exchequer, should be applied as follows :—One-sixth of the said surplus, computed to 1st March in each year, to be retained by the Company in augmentation of their dividends, and the remaining five-sixths to be placed to the account of the Commissioners for the Reduction of the National Debt, until, together with the accruing interest, it should amount to 12,000,000 l., after which the net surplus was to be paid into the Consolidated Fund, as the property of the public in full right.

Purchase of Capital Stock to form Guarantee Fund. The Act further directed that the capital stock in the names of the Commissioners of the National Debt, purchased with the 12,000,000 l., should constitute a Guarantee Fund, the dividends of which should, in the first place, be liable to make good any deficiency in the dividends of 10 l. per cent. on the Company's stock ; and in case of no such deficiency, the dividends should be carried to the account of the Consolidated Fund ; and that the capital should be deemed a guarantee for the better securing to the Company the value of their capital stock, after the rate of 200 l. sterling for every 100 l. of stock, in the event of the determination of their exclusive privileges of trade, and of the deficiency of their own funds and assets upon such determination.

East India accounts to be laid before Parliament. Under Section 126 of this Act, the East India Company were required to lay annually before Parliament accounts of the yearly revenues, expenditure, debts, assets, &c.

Settlement of claims of the Government and the Company up to 1792. Section 127 referred to the respective claims upon each other by the British Government and the East India Company, in respect to troops serving in India, and declared all such claims to be mutually adjusted and discharged up to 24th December 1792.

As to payment of British Troops serving in India. Section 128 enacted that from 24th December 1792, all expenses of His Majesty's forces serving in India, and of raising and recruiting them, were to be defrayed by the Company, and all payments made on their account by the Paymaster of the Forces to be repaid by the Company.

Of the above-mentioned payment of 500,000 l. a year to the Exchequer, two half-yearly payments only were made by the East India Company, no payment having been made since April 1794 ; nor was the Guarantee Fund ever made up. It is hardly necessary to add that the public has never participated in any surplus profits.

Droits of the Crown in India surrendered to Parliament in 1796. In 1796 and 1797, two sums of 250,000 l. and 500,000 l. respectively were paid into the Exchequer by the East India Company, being money arisen from the sale of Dutch prizes. These sums were paid in pursuance of the King's message to Parliament of 7th December 1795, in which His Majesty surrendered the sums likely to arise from such prizes, which were by law vested in the Crown. After making allowances to the captors, the amounts so received were to be applied to the public service.

Loan of 1,500,000 l. to East India Company in 1810. No further transactions with the East India Company appear in the public accounts until 1810, when the embarrassed state of the Company's affairs obliged them to apply again

again to Government for aid, and a loan of 1,500,000 *l.* in Exchequer Bills was granted for their relief, under 50 Geo. 3, c. 114. The Company were required by the Act to repay the amount of the loan into the Exchequer, on or before 1st January 1812, together with interest and incidental charges.

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The amount not having been repaid within the period fixed, it was provided by the Act 52 Geo. 3, c. 10, that any sums advanced by the Company in the East Indies for navy or other public services might be carried to the credit of the Company, in repayment of the sums due under the recited Act of 1810. The Company were accordingly so credited with the whole principal sum of 1,500,000 *l.* in 1812-13.

Liquidated in 1812.

In the same year, a further sum of 2,500,000 *l.* was advanced by the Government for the relief of the East India Company, per 52 Geo. 3, c. 135. This sum was part of a loan for that year, of 22,500,000 *l.*, raised per 52 Geo. 3, c. 85, and in respect of the 2,500,000 *l.* so advanced, the funded debt created was 4,400,000 *l.*, in 3 *l.* per cent. stock. It was agreed and enacted that the annual payments for this amount of stock, viz. :—

Further Loan to them of 2,500,000 *l.* in 1812.

£.					
Interest	-	-	-	-	132,000
Sinking Fund	-	-	-	-	110,800

together with the charges of the Bank of England for management, should be paid by the East India Company, and only in the event of default of payment by the Company, be charged upon the Consolidated Fund.

Meanwhile, no settlement of accounts between the East India Company and the British Government had been made since 1792, and conflicting claims to large amounts had arisen on both sides. It appears from a Report, dated 8th March 1813, made to the Government by Mr. Wittwer, and printed for Parliament, that the Company claimed to have disbursed 5,790,663 *l.*, for military and naval public services, up to the close of the year 1812, whilst they credited the Government with 3,496,237 *l.*, including the loan of 1,500,000 *l.* in 1810, thus showing a balance due from Government of 2,294,426 *l.* In these amounts were included charges extending as far back as 1793. Mr. Wittwer reported the balance to be fairly stated, but that the account required to be examined and verified, and that there were some counter claims against the Company, besides the calculation of interest on both sides required to be completed.

Statement of Accounts with the British Government up to 1812.

No. 116, of 1813.

It was 10 years more before a final settlement of these accounts was completed. The details of the settlement appear in a Parliamentary Paper laid before the House of Commons in 1822. The preliminary arrangements were made by Committees appointed by the Treasury and the East India Company respectively, who met for the purpose of adjusting the whole of the outstanding accounts between the public and the Company.

Final settlement in 1822.

No. 483, of 1822.

Including the sums stated in the previous account of 1812, the demand of the East India Company upon the British Government for disbursements, naval and military, and other public services, amounted in 1822 to 11,277,828 *l.*, whilst the credits claimed by the Government, including the loan of 1,500,000 *l.* in 1810, but exclusive of the loan of 2,500,000 *l.* in 1812, of the sum of 2,000,000 *l.* paid to the Company for war expenses in 1813, and of other Pay Office charges, amounted to 9,291,940 *l.*, leaving a balance due to the Company of 1,985,888 *l.*, without reckoning interest. If the charge for interest were calculated upon the principles adopted by the Committee of the House of Commons in 1805 and 1808, there would be added to this balance about 3,200,000 *l.*, making the total demand of the Company against the public, 5,185,888 *l.*

On the part of the Government, some of the demands, and the greater part of the amount of interest were disallowed, and some further credits were claimed. It was finally arranged between the Prime Minister and Chancellor of the Exchequer on the one side, and the Chairman and Deputy Chairman on the other, that these outstanding claims should be brought to an immediate and final settlement on the following terms :—

1. That the public should pay to the East India Company the sum of 1,300,000 *l.*, and relinquish the right of Government to any stores or other public property remaining in the Island of St. Helena.

2. That the above sum should be considered as closing the accounts between the public and the East India Company to 30th April 1822, and should be applied in part discharge of the loan raised for the Company in 1812.

This agreement was confirmed, and was carried into execution under the provisions of the Act 3 Geo. 4, c. 93, passed in the same year.

Confirmed by 3 Geo. 4, c. 93.

The Act recited that;

£.	
The 3 <i>l.</i> per cent. stock created by the loan, in 1812, of 2,500,000 <i>l.</i> for the East India Company, amounted to -	4,400,000
Of which there had been redeemed by the Sinking Fund	2,034,345
Leaving a balance of Stock unredeemed - - - £.	2,365,655

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The estimated market value of this remaining stock was 1,857,322 *l*.

Under the provisions of the Act, this last-mentioned amount was to be discharged by the Company as follows:—

	£.
Balance due to the Company for disbursements for public services - - - - -	1,300,000
Cash to be paid into the Exchequer on or before 10th October 1822 - - - - -	508,617
Paid by the East India Company for Sinking Fund to the National Debt Commissioners - - - - -	48,705
£.	1,857,322

The redeemed stock, amounting to 2,034,345 *l*., was directed to be cancelled, and the dividends and Sinking Fund of the remaining stock were charged upon the Consolidated Fund. An equivalent amount of redeemed stock in the names of the Commissioners of the National Debt was directed to be cancelled at the same time, in order that no new charge upon the public should be created.

Upon these terms, the East India Company and the Government were mutually released from all claims upon each other up to 30th April 1822.

Payment to Exchequer of 60,000 *l*. per annum for Retired Pay, &c. of H. M. Forces in India, from 1822

Up to 1822, the arrangements made under the Act of 1793 had been in existence—under which all the expenses of the King's forces actually serving in India were charged upon the Company; but no provision had been made for the charge incurred for retired pay and pensions, and other expenses of that nature, in respect of such forces. It was accordingly enacted by 4 Geo. 4, c. 71, that over and above all sums payable for troops serving in India, a further sum of 60,000 *l*. a year should be paid quarterly into the Exchequer by the Company, from 30th April 1822, in full discharge and satisfaction of all claims upon them for such retired pay, &c. This provision continued in force until 1861, when a different arrangement was made consequent upon the large increase of Her Majesty's forces in India after the mutiny.

Subsequent settlement of accounts in time of peace.

No. 375, of 1856.
Anderson, Q. 1249.

It may be seen that the conflicting claims which arose between the East India Company and the Government were mainly caused by the extraordinary expenditure for naval and military services in the East Indies during a period of war. The mode in which the payment of the ordinary expenditure in this country for the charges of recruiting for Her Majesty's forces serving in India was arranged between the East India Company and the Government, is adverted to in the evidence before the Public Monies Committee of 1856, as being that laid down by the Act of 1793. The expense was in the first instance paid out of the Army Vote, and was afterwards repaid by the East India Company; the amount being carried to the cash account of the Paymaster General, to replace to the army funds the sums taken out of their votes for services thus chargeable to the East India Company.

Ib. Q. 751.

No. 467, of 1862.
Macaulay, Q. 2173.

The Commissariat Chest Fund was also available for making these advances, and would have been sufficient in time of peace, without borrowing from the Army Votes, except for the large amounts of arrears which were always due from the Company for these recruiting charges. Advances for stores and supplies for India were also made out of the Commissariat Chest Fund, and subsequently out of the Treasury Chest Fund; the result being, as given in evidence before the Committee of Public Accounts in 1862, appended to their Third Report, that the normal condition of the Treasury Chest Fund was that of an overdrawn account, indebted to the Votes.

Settlement in 1856 of accounts for China War.

No. 247, of 1854.

No. 191, of 1856.

In settling the accounts of naval and military expenditure for the China wars, commencing in 1839, as between the East India Company and the British Government, delays and difficulties occurred similar to those already referred to in regard to the expenditure during the French war ending in 1815. The first Paper on the subject was laid before Parliament in 1854, from which it appears that the East India Company claimed 806,535 *l*. as then due to them from the Government, on account of the China Expedition, and incurred between 1839–40 to 1847–8. The Treasury demurred to this charge, which they considered should be borne by the Company. The account was finally settled in 1856, the balance due to the Company being reduced to 590,693 *l*., and a special Vote being taken for this amount.

Anderson, Q. 1016–17.

It subsequently appeared that sums were due from the Company for advances from the Treasury Chest for Indian troops during the first China war, as well as for later advances from 1856–7 to 1859–60, on account of the second and third China wars, and of Indian native troops. In the Third Report of the Committee of Public Accounts in 1861, reference is made to the confusion existing with respect to the expenditure for these China wars, and to the objectionable delay in the settlement of these longstanding claims. It appears from the First Report of the Committee of Public Accounts in 1862, that a Treasury Committee was appointed to investigate and report upon these claims, with a view to their settlement; and the account was not finally closed till 1864, by the payment of the balance by the Indian Government, as stated to the Committee of Public Accounts of that year.

Meanwhile

Meanwhile all the powers vested in or exercised by the East India Company for the government of India were transferred to Her Majesty from 31st August 1858, by the Act 21 & 22 Vict. c. 106, to be exercised by the Secretary of State for India.

Appendix, No. 13.

Transfer to Her Majesty of Government of India in 1858.

Capitation charges of 13*l.* 10*s.* per head, for Her Majesty's Forces in India, from 1861-2.

In 1861, the provision made by the Act 4 Geo. 4, c. 71, for the annual payment of 60,000*l.* as a contribution for retired pay, &c. of Her Majesty's forces serving in India, was repealed by 24 & 25 Vict. c. 89, as being insufficient to defray the charge incurred; and in lieu thereof there was to be paid into the Exchequer out of the revenues of India, for the financial year 1861-2, a monthly sum calculated at the rate of 3*l.* 10*s.* per head per annum, upon the number of Her Majesty's British forces in India chargeable upon the revenues of India, as shown by the monthly muster-rolls. The sums actually received in 1861, under this Act, including an arrear of 10,000*l.* under the Act of 1822, amounted to 230,000*l.*

In the following year, provision was made by the Act 25 & 26 Vict. c. 27, for the continuance of the payment of the capitation charge of 3*l.* 10*s.* per annum on account of ineffective services in India, for five years, to 31st March 1867. The arrangement thus made has since been allowed to continue in force by mutual agreement between the Treasury and the Government of India.

A further arrangement was also made in 1862-3, by which a capitation grant of 10*l.* per annum for every effective soldier in India came into operation, based upon the net expenditure for an average number of years; the amount was to be paid by the Indian Government into the Exchequer, as representing their net contribution towards the expenditure. The receipts and charges under this head were thus brought for the first time into the accounts of Public Income and Expenditure, and under the immediate cognisance of Parliament; and the arrangement was in some degree consequent upon the operation of the Act of 1860, 23 & 24 Vict. c. 100, for discontinuing a separate European force in India for the local service of Her Majesty there.

The following sums were paid into the Exchequer under these heads in 1862-3, and subsequent years:—

Actual receipts under these heads, 1861-2 to 1868-9.

CONTRIBUTIONS from Revenues of India for Military Charges in respect of Her Majesty's Forces serving or having served in India.

YEAR.		For Retired Pay, &c.	For Effective Charges.	For Excess of H.M. Troops.	For Recruiting Staff, &c.	TOTAL.
		£.	£.	£.	£.	£.
1861-2	- - -	230,000	—	—	—	230,000
1862-3	- - -	233,000	673,000	151,750	—	1,057,750
1863-4	- - -	245,000	550,000	68,540	301,349	1,164,889
1864-5	- - -	217,150	655,000	—	—	872,750
1865-6	- - -	222,500	645,000	—	—	867,500
1866-7	- - -	210,000	600,000	—	—	810,000
1867-8	- - -	220,500	630,000	—	—	850,500
1868-9	- - -	217,000	620,000	—	—	837,000

STOCKS OF PERMANENT ANNUITIES AT SPECIFIED RATES OF INTEREST.

Towards the close of the first half of the last century, after the termination of the war of Austrian succession, by the treaty of Aix la Chapelle in 1748, the Government were enabled to take steps for reducing the interest on the National Debt of Great Britain to 3*l.* per cent. At that period the funded debt, apart from the debt due to the Bank of England, South Sea Company, and East India Company, consisted of various debts contracted at different periods under several Acts of Parliament, and charged on many distinct funds; this opportunity was taken to consolidate these 3*l.* per Cent. Annuities, and to unite them into two distinct funds, called the 3*l.* per Cent. Consolidated Annuities and the 3*l.* per Cent. Reduced Annuities.

Great Britain: Earliest consolidation of permanent Annuities into one Stock.

3*l.* per Cent.
Annuities consoli-
dated in 1751.

In 1751 the Act 25 Geo. 2, c. 27, was passed, under which the following 3*l.* per Cent. Annuities, redeemable by Parliament, were subscribed into the same Joint Stock of Annuities, and were constituted 3*l.* per Cent. Consolidated Annuities, payable half-yearly, on 5th January and 5th July in every year, at the Bank of England, viz. :—

DESCRIPTION OF FUNDS.		Principal.	Annuity.	Management.
		£. s. d.	£. s. d.	£. s. d.
Payable at Exchequer.	Remainder of 141,093 <i>l.</i> 15 <i>s.</i> 2 <i>d.</i> , West India Debentures, funded per 8 Geo. 1, c. 20, charged on General Fund - } Anno 1721	37,821 5 1	1,134 12 9	—
	On Sinking Fund, per 9 Geo. 2, c. 4 - - - - - „ 1736	600,000 - -	18,000 - -	—
	Ditto ditto per 11 Geo. 2, c. 27 - - - - - „ 1738	300,000 - -	9,000 - -	—
At Bank of England.	On additional Stamped Paper, per 4 Geo. 2, c. 9 - - - - - „ 1731	800,000 - -	24,000 - -	288 - -
	On Sinking Fund, per 15 Geo. 2, c. 19 - - - - - „ 1742	800,000 - -	24,000 - -	450 - -
	On Spirits, &c., per 16 Geo. 2, c. 13 - - - - - „ 1743	1,800,000 - -	54,000 - -	1,012 10 -
	On Surplus Spirits, per 17 Geo. 2, c. 18 - - - - - „ 1744	1,800,000 - -	54,000 - -	1,012 10 -
	On Wines Imported, per 18 Geo. 2, c. 9 - - - - - „ 1745	2,000,000 - -	60,000 - -	1,125 - -
	On Sinking Fund, per 23 Geo. 2, c. 16 - - - - - „ 1750	1,000,000 - -	30,000 - -	562 10 -
TOTAL - - - £.		9,137,821 5 1	274,134 12 9	4,450 10 -

3½ per Cents. also
consolidated, to
be reduced to 3*l.*
per Cent. in 1756-8.

And the following 3½ per Cent. Annuities were also subscribed and converted into several Joint Stocks, of Annuities payable half-yearly, on 5th April and 10th October in every year, viz. :—

		First Subscription to be reduced to 3 <i>l.</i> per Cent. from 5 January 1758, per 23 Geo. 1, c. 1.	Second Subscription to be reduced to 3½ per Cent. from 5 January 1756, per 23 Geo. 1, c. 22.	Total Principal.	Annuity.	Management.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
On Wrought Plate -	Per 6 Geo. 1, c. 11, Anno 1720	126,500 - -	3,250 - -	129,750 - -	4,541 5 -	—
On Glass - -	Per 19 Geo. 2, c. 12, „ 1746	2,230,914 13 6	593,514 - 5	2,824,428 13 11	98,855 - -	1,588 14 10
On Houses - -	Per 20 Geo. 2, c. 3, „ 1747	3,545,096 16 9	644,268 8 3	4,189,365 5 -	146,627 15 8	2,356 10 4
On Coaches (Lottery) O	Per 20 Geo. 2, c. 10, „ 1747	739,314 10 6	189,962 - -	929,276 10 6	32,524 13 6	522 14 4
On Merchandise -	Per 21 Geo. 2, c. 2, „ 1748	5,738,799 11 4	921,207 6 11	6,660,006 18 3	233,100 4 10	3,746 5 1
On Sinking Fund -	Per 22 Geo. 2, c. 23, „ 1749	2,603,830 6 3	364,666 2 5	2,968,496 8 8	103,897 7 6	1,669 15 6
TOTAL - - - £.		14,984,455 18 4	2,716,867 18 -	17,701,323 16 4	619,546 6 6	9,884 - 1

These Stocks the
nucleus of the Con-
solidated and Re-
duced 3*l.* per Cents.

These two Stocks of Consolidated and Reduced Annuities were subsequently increased by additions, from time to time, under the provisions of Loan and Funding Acts. The amounts of contributions to all the new annuities thus created are recited in the preceding annual accounts of income, under the head of Receipts by the creation of Funded Debt.

4*l.* per Cent. Conso-
lidated Annuities,
consolidated from
1760.

In 1760, during the Seven Years' War, a 4*l.* per Cent. Stock, to be reduced to 3*l.* per Cent., after 21 years, was created under a Loan Act for raising 8,000,000 *l.* on 4*l.* per Cent. Annuities. In subsequent years, large additions were made to this Stock by the creation of further 4*l.* per Cent. Annuities, which were consolidated from time to time with the annuities previously created.

Navy 5*l.* per Cents.
created in 1784.

At the close of the American War, in 1784, the 4*l.* per Cent. Stock amounted to 32,750,000 *l.*, and a 5*l.* per Cent. Stock was created by the funding of Navy, Victualling, and Transport Bills then in circulation, together with interest accrued upon them. It thus derived the name of *Navy 5*l.* per Cents.* The Stock created by these fundings in 1784 and 1785 amounted to 17,869,993 *l.*

For many years subsequently to the Revolution of 1688, whenever money was raised by the creation of Funded Debt in Great Britain, the capital stock assigned to the public creditor seldom exceeded the sum advanced by him to the Government. Previously to the reign of George III., only four such instances are to be found, the effect of which was to create capital of Funded Debt to the amount of 2,260,000 *l.* beyond the amount received. Two of these occurred during the war of the Austrian Succession, in 1747 and 1748, when 4*l.* per cent. stock was created to the amount of 10*l.* per cent. beyond the respective sums of 4,000,000 *l.* and 6,300,000 *l.*, raised by contributions to 4*l.* per cent. Annuities. The two other cases occurred during the Seven Years' War. In 1759, an additional capital of 15*l.* per cent. in 3*l.* per cent. stock was created beyond the amount of the loan of 6,600,000 *l.*; and in 1760, 103*l.* in 4*l.* per cent. capital stock was granted for each 100*l.* contributed to the 8,000,000 *l.* loan.

Relative amounts of Funded Debt created and of money raised.

From the beginning of the reign of George III., in 1761, up to 1781, there was only one occasion when any additional amount of stock was created beyond the sum borrowed. This occurred in 1776, when 107*l.* 10*s.*, 3*l.* per cent. stock was created for each 100*l.* contributed to the loan of 2,000,000 *l.* Afterwards, as the expenditure in the time of war increased in amount, and when larger sums were required to be raised for the public service, thus adding to the difficulties of raising money by loan, it was found necessary to assign to the public creditor capital stock much higher in amount than the sum advanced. This practice, first begun in 1781, was subsequently continued to a very great extent.

During the whole period, however, annuities for terms of years, or for lives, were granted as bonuses on many of the loans, as well as other advantages connected with lotteries. In the six lottery loans, contracted towards the close of the war of Austrian succession, from 1711 to 1714, by which 9,000,000 *l.* was raised, the bonuses to the fortunate tickets amounted to 2,723,910 *l.*

Of all such Terminable Annuities, the Long Annuities, as they have been called, which expired on 5 January 1860, were the largest in amount. These Long Annuities were first created in 1761. Similar Long Annuities, expiring in 1792, had been originally created for 99 years in 1693, additions having been made from time to time up to 1708. The greater part of these annuities were converted into South Sea Stock in 1720.

For the purpose of describing more particularly the amounts of capital stocks of permanent annuities and their annual charge, which have been created since the Revolution of 1688, the increasing growth and progress of which may be seen from the tabular statement contained in Appendix 12, it may be convenient to divide the whole lapse of time from 1688 to 1869 into the following distinct periods:

Funded Debt created in five distinct periods, between 1688 and 1869.

- 1. From 1688 to 5 January 1761, the beginning of the reign of King George III., when the Funded Debt had assumed its existing established form of Public Debt.
- 2. From 5 January 1761 to 5 January 1793, the commencement of the long war with France, and when Mr. Pitt's Sinking Fund, established in 1786, was first systematically connected with the loans through which the Funded Debt was so largely increased.
- 3. From 5 January 1793 to 5 January 1817, after the end of the long war with France, when the Funded Debt was increased by the Sinking Fund loans only, or by operations for Sinking Fund purposes; being also the period of the consolidation of the Funded Debts of Great Britain and Ireland.
- 4. From 5 January 1817 to 5 January 1830, when Mr. Pitt's Sinking Fund, with its various modifications, was finally abandoned, and the Sinking Fund ceased to have any effect on the creation of Funded Debt.
- 5. From 5 January 1830 to 31 March 1869.

The rise and progress of the Funded Debt in the first of these periods from 1688 to 1761, has already been shown in the preceding part of this paper, and it may here be sufficient to state its amount at the close of the period.

First period, 1688-1761.

AMOUNT of the FUNDED DEBT of Great Britain on 5 January 1761.

		Capital Debt.	Annual Interest.
		£.	£.
£. 3 per Cent. Annuities—Bank of England	- - - - -	11,686,809	
„ „ South Sea Company	- - - - -	27,126,310	
„ „ East India Company	- - - - -	4,200,000	
„ „ Consolidated	- - - - -	40,329,145	
		83,341,255	
£. 3½ per Cent. Annuities (of which 1,500,000 <i>l.</i> was redeemable in 1771, and 4,500,000 <i>l.</i> to be reduced to 3 <i>l.</i> per cent. in 1782)	- - - - -	6,000,000	
£. 4 per Cent. Annuities (to be reduced to 3 <i>l.</i> per cent. in 1781)	- - - - -	8,240,000	
Total Capital Debt - - - £.		97,581,255	
			3,039,838
Exchequer Life and Terminable Annuities, including 131,203 <i>l.</i> Long Annuities expiring in 1792	- -		232,241
TOTAL Annual Charge (exclusive of 51,686 <i>l.</i> for Management) - - - £.			3,272,079

Amount of Funded Debt in 1761.

The amounts of the several loans raised in Great Britain in cash, from 5 January 1761, to 5 January 1793, together with the Funded Debt and annual charge, exclusive of management, thereby created, may be seen in the following table. The amounts of Funded Debt created by the funding of Unfunded Debt are shown in a separate table.

Loans raised and Funded Debt created, 1761-1793.

AN ACCOUNT of the LOANS raised in *Great Britain* from 1761 to 1793, showing the Amount of Stock of each description created, the Amount of Dividends on such Stock, the Amount of Terminable Annuities created on such Loans, &c.

Year.	Description of Loan, and Rate per 100l. at which the Stock and Annuity was Created.	Amount of Loan.	CAPITAL STOCK CREATED.			Total Dividends.	Terminable Annuities.
			£. 3 per Cent.	£. 4 per Cent.	Total Stock.		
		£.	£.	£.	£.	£.	£.
1761	Lottery Loan, in 3 l. per cents at par, and 1 l. 2 s. 6 d. Long Annuity for 99 years to 1860 - - - - -	11,400,000	11,400,000	—	11,400,000	342,000	} 128,200
		600,000	600,000	—	600,000	18,000	
1762	„ 4 l. per cents for 19 years, and then 3 l. per cents, with 1 l. Long Annuity.	12,000,000	—	12,000,000	12,000,000	480,000	120,000
1763	„ 4 l. per cents at par - - - - -	2,800,000	—	2,800,000	2,800,000	112,000	} —
		700,000	—	700,000	700,000	28,000	
1765	Loan in money, in 3 l. per cents at par, in lieu of Exchequer Bills funded.	114,330	114,330	—	114,330	3,430	—
	„ „ „ on Tontine Annuities	18,000	—	—	—	—	—
1766	Lottery Loan, in 3 l. per cents at par - - - - -	1,500,000	1,500,000	—	1,500,000	45,000	—
1767	„ 3 l. per cents - - - - -	1,500,000	1,500,000	—	1,500,000	45,000	—
1768	„ 3 l. per cents - - - - -	1,900,000	1,900,000	—	1,900,000	76,000	—
1776	„ 3 l. per cents, at 107 l. 10 s. - - - - -	2,000,000	2,150,000	—	2,150,000	64,500	—
1777	„ 4 l. per cents at par, and 10 s. Short Annuity for 10 years.	5,000,000	—	5,000,000	5,000,000	200,000	25,000
1778	„ 3 l. per cents at par, and 2 l. 10 s. Short Annuity for 30 years or life.	6,000,000	6,000,000	—	6,000,000	180,000	150,000
1779	„ Ditto - - ditto, and 3 l. 15 s. Short Annuity for 29 years.	7,000,000	7,000,000	—	7,000,000	210,000	262,500
1780	„ 4 l. per cents at par, and 1 l. 16 s. 3 d. Long Annuity.	12,000,000	—	12,000,000	12,000,000	480,000	217,500
1781	„ 150 l., 3 l. per cents at par, and 25 l., 4 l. per cent.	12,000,000	18,000,000	3,000,000	21,000,000	660,000	—
1782	„ 100 l., 3 l. per cents at par, 50 l., 4 l. per cent., and 17 s. 6 d. Long Annuity.	13,500,000	13,500,000	6,750,000	20,250,000	675,000	118,000
1783	„ 100 l., 3 l. per cents at par, 25 l., 4 l. per cent., and 13 s. 4 d. Long Annuity.	12,000,000	12,000,000	3,000,000	15,000,000	480,000	80,000
1784	„ 100 l., 3 l. per cents at par, 50 l., 4 l. per cent., and 5 s. 6 d. Long Annuity.	6,000,000	6,000,000	3,000,000	9,000,000	300,000	16,500
1789	Loan on Tontine Annuities (a), with option of 4 l. 5 s. } Long Annuities (b) for 100 l. - - - - - }	1,002,140	—	—	—	—	{ (a) 18,400 (b) 24,000
	Loan on 7 l. 9 s. 9 d. Short Annuity for 18½ years - - -	187,000	—	—	—	—	14,000
TOTAL - - - £.		109,335,470	81,664,330	48,250,000	129,914,330	4,398,930	926,430

AN ACCOUNT of the FUNDED DEBT created in *Great Britain*, by Funding of UNFUNDED DEBT, from 1761 to 1793.

Date.	DESCRIPTION.	Amount Funded.	CAPITAL STOCK CREATED.				Total Dividends.	Terminable Annuities.
			£. 3 per Cent.	£. 4 per Cent.	£. 5 per Cent.	Total.		
		£.	£.	£.	£.	£.	£.	£.
1763	Navy, &c. Bills Funded, at par - - -	3,483,553	—	3,483,553	—	3,483,553	189,432	—
1765	Ditto - - ditto (in part of 1,500,000 l.)	1,367,670	1,367,670	—	—	1,367,670	41,030	—
1785	Ditto - - ditto, &c., at 107 l. 10 s. 6 d., 5 l. per cents.	6,397,900	—	—	6,879,342	6,879,342	343,967	—
1783	Ditto - - ditto, &c., at 111 l. 8 s., 5 l. per cents.	9,865,942	—	—	10,990,651	10,990,651	549,532	—
TOTAL - - - £.		21,115,065	1,367,670	3,483,553	17,869,993	22,721,216	1,073,961	—
Add,—TOTAL of LOANS, &c. - - - £.		109,335,470	81,664,330	48,250,000	- - -	129,914,330	4,398,930	926,430
TOTAL FUNDED DEBT created in } 1761-1793 - £.		130,450,535	83,032,000	51,733,553	17,869,993	152,655,546	5,472,891	926,430

Out of the amount of 130,450,535 *l.* thus raised by loans, including Unfunded Debt funded, the proportionate amount for the Terminable Annuities created has been computed at 14,882,415 *l.*, leaving 115,568,120 *l.* as the amount received in consideration of the total amount of 152,655,546 *l.* principal stock of Funded Debt created, being an excess of 37,087,426 *l.* capital debt beyond the amount actually raised.

From 1765 to 1768, some of the loans were raised at 3 *l.* per cent. to pay off loans at a higher rate of interest; and, from 1765 to 1776, a total amount of 11,243,553 *l.* was applied to pay off 11,983,553 *l.* principal stock of Funded Debt, including the 4 *l.* per cents. created in 1763, being an excess of 740,000 *l.* capital debt redeemed beyond the amount of money paid for its redemption.

In 1770, under the Lottery Act of that year, 4 *l.* per Cent. Stock to the amount of 1,253,700 *l.*, part of the 4 *l.* per Cent. Stock created in 1760 and 1762, and reducible to 3 *l.* per Cent. in 1781, was subscribed into 3 *l.* per Cent. Consols, the proprietors being allowed the profits of the Lottery of 1770. In 1781, the balance of this 4 *l.* per Cent. Stock, amounting to 18,986,300 *l.*, was reduced to 3 *l.* per Cent.

Out of 6,000,000 *l.* of 3½ *l.* per Cent. Stock outstanding at 5th January 1761, 1,500,000 *l.* was paid off at par in 1771, and 4,500,000 *l.* was reduced to 3 *l.* per Cent. in 1782.

No change was effected in the several Stocks of Annuities and their several amounts either by creation or reduction of Funded Debt, from 1786 up to the breaking out of the war with France in the beginning of the year 1793, with the exception of the purchases made on account of Mr. Pitt's Sinking Fund, which was established in 1786, so far as regards Great Britain. As all Stock so purchased continued to be held by the Commissioners of the National Debt, to whom the dividends were paid from time to time when due, the nominal amount of these Stocks of Annuities was not thereby affected.

The AMOUNTS of the several STOCKS of ANNUITIES in *Great Britain*, on 5 January 1793, were as follows :—

Amount of Funded Debt in 1793.

GREAT BRITAIN.	CAPITAL DEBT.		Annual Interest of Unredeemed Debt and Annuities.
	TOTAL.	Unredeemed.	
	£.	£.	£.
£. 3 per Cent., Bank of England - - - -	11,686,800	11,686,800	
„ South Sea Company - - - -	25,984,685	22,479,785	
„ East India Company - - - -	4,200,000	4,200,000	
„ Consolidated and Reduced, &c. Annuities	145,739,770	139,002,570	
£. 4 per Cent. Annuities - - - -	32,750,000	32,750,000	
£. 5 per Cent. Annuities - - - -	17,869,993	17,869,993	
	£. 238,231,248	227,989,148	7,524,574
Exchequer Life and Terminable Annuities - - - -			142,833
Long Annuities - - - -			704,740
Short Annuities - - - -			418,333
TOTAL Annual Charge of Unredeemed Funded Debt (exclusive of } 121,019 <i>l.</i> for Management) . - - - - }		£.	8,790,030

Out of the total Stock, 3 *l.* per cent. Stock, amounting to 10,242,100 *l.*, bearing annual interest, 307,263 *l.*, was held by the Commissioners for the Reduction of the National Debt.

The preceding statements refer only to the Funded Debt of Great Britain. In the last Irish Funded Debt. year of the reign of King George II., the public debt of Ireland had been reduced to a minimum amount, consisting only on 5 January 1760, of 4,892 *l.* Debentures, at 4 *l.* per cent. interest.

The first permanent debt of Ireland was contracted in 1715, under the Irish Act Irish Permanent Debt first contracted in 1715. 2 Geo. 1, c. 7, when 50,000 *l.* Irish (or 46,153 *l.* British) was raised at 8 *l.* per cent. per annum, payable half yearly. This rate of interest was reduced to 7 *l.* per cent. from 25 March 1724, by 10 Geo. 1, c. 1.

In 1729, when no portion of the debt had been paid off, further debt to the amount of Further debt in 1729. 150,000 *l.* (138,462 *l.* British) was contracted under the Irish Act 3 Geo. 2, c. 2. Of this amount, there was subscribed in cash - - - - £. 83,301 And in Army Debentures, issued for arrears of pay - - - - 55,161

- Appendix, No. 13. This new debt bore interest at 6 l. per cent., to which rate the interest on the old debt was at the same time reduced.
- Form of security. The form of security adopted appears to have been merely the Treasury receipt for the amount advanced. This security was made transferable from time to time, by endorsement of the person to whom any money was due on account of this loan. Both principal and interest were charged on Aids to be granted in the next Session of Parliament.
- Debentures issued in 1731. The original form of security was altered in 1731, when all old Treasury receipts were called in, and in lieu of them more formal Treasury orders or receipts, termed Debentures, were issued, being numbered arithmetically under section 7 of 5 Geo. 2, c. 2. A further amount of 100,000 l. (92,308 l. British) was raised under this Act, with interest at 5 l. per cent., and the whole of the previous debt converted into Debentures, was reduced to the same rate from 25 March 1733.
- And in 1741-2. In 1741-2, 250,000 l. Irish was raised by debentures at 4 l. per cent., under the Act 15 Geo. 2, c. 2, and half the amount was applied towards paying off the existing 5 l. per cent. Debenture Debt.
- Amount of Irish Funded Debt in 1760. Between 1741-2 and 1760, some further small amounts of loan debentures were issued, and portions of the Irish Debt were paid off from time to time, until the only debt remaining in 1760 amounted to 5,300 l. Irish (or 4,892 l. British), at 4 l. per cent. interest.
- Loan Debentures treated as Funded Debt. The amount of Irish Debt, consisting of Loan Debentures, is treated as Funded Debt, as the public creditor was entitled to demand his interest only, and not his principal. In the later Acts for raising money by debentures in Ireland, the holder was allowed the option of converting his security into a book debt in the Bank of Ireland.
- Loans raised and Funded Debt created in Ireland, 1760-1793. The following is a tabular statement of the amounts raised in Ireland by creation of Funded Debt between 1760 and 1793:—

AN ACCOUNT of PUBLIC LOANS raised in *Ireland* (exclusive of Loans for Local Purposes), and FUNDED DEBT thereby created, for the separate Service of *Ireland*, between 1760 and 1793.

YEAR.	Description of Loan, and Rate per 100 l. at which the Debentures were Created.	AMOUNT of LOANS paid into the Exchequer.		IN BRITISH CURRENCY.						Annual Interest of Debentures.	Annuities Created
		In Irish Currency.	In British Currency.	Funded Debt created, in Debentures.							
				£. 3½ per Cent.	£. 4 per Cent.	£. 5 per Cent.	TOTAL.				
1760	Loan on 4 l. per Cent. Debentures at par.	£. 150,000	£. 138,462	£. —	£. 138,462	£. —	£. 138,462	£. 5,539	£. —		
	" 5 l. per Cent. "	150,000	138,462	—	—	138,162	138,462	6,923	—		
1761	" " " "	50,000	46,154	—	—	46,154	46,154	2,308	—		
1762	" " " "	200,000	184,615	—	—	184,615	184,615	9,231	—		
1763	" " " "	100,000	92,308	—	—	92,308	92,308	4,615	—		
1766	" 4 l. per Cent. "	100,000	92,308	—	92,308	—	92,308	3,692	—		
1769	" 3½ l. per Cent. "	30,000	27,692	27,692	—	—	27,692	969	—		
1770	" 4 l. per Cent. "	50,000	46,154	—	46,154	—	46,154	1,846	—		
	" " " "	50,000	46,154	—	46,154	—	46,154	1,846	—		
1771	" " " "	100,000	92,308	—	92,308	—	92,308	1,692	—		
1772	" " " "	100,000	92,308	—	92,308	—	92,308	3,692	—		
1773	" on Tontine Life Annuities "	265,000	244,615	—	—	—	—	—	14,677		
1775	" " " "	175,000	161,538	—	—	—	—	—	9,692		
1778	" " " "	300,000	276,923	—	—	—	—	—	20,769		
	" on 4 l. per Cent. Debentures at par.	166,000	153,231	—	153,231	—	153,231	6,129	—		
1780	Lottery Loan on 4 l. per Cent. Debentures, at 105 l.	200,000	184,615	—	193,546	—	193,546	7,754	—		
1781	" " " "	100,000	92,308	—	96,923	—	96,923	3,877	—		
1782	Loan on 4 l. per Cent. Debentures at par.	260,000	240,000	—	240,000	—	240,000	9,600	—		
1784	Irish Treasury Bills funded in 4 l. per Cent. Debentures at par, with 10 l. per cent. premium in money.	15,250	14,077	—	14,077	—	14,077	563	—		
1785	Loan on 4 l. per Cent. Debentures at par, with Short Annuity of 1 l. 10 s. for 12 years.	150,000	138,462	—	138,462	—	138,462	5,539	2,077		
1787	" on 4 l. per Cent. Debentures at par.	183,700	169,569	—	169,569	—	169,569	6,783	—		
	" 3½ l. per Cent. at par "	200,000	184,615	184,615	—	—	184,615	6,462	—		
1789	" " " "	918,240*	847,606	847,606	—	—	847,606	29,664	—		
	£.	4,913,190	3,703,484	1,059,913	1,513,802	461,539	3,035,254	120,724	47,215		

* Including 518,240 l. borrowed from the Bank of Ireland.

After deducting 683,076 l. received for the Tontine Annuities, and 14,539 l., the estimated value of the Short Annuities of 1786, at seven years' purchase, together 697,615 l., it may be computed that the total sum received for 3,037,682 l. Funded Debt thus created, was 3,006,869 l., or only 30,813 l. less than par value.

The

The following further Loans were raised by 4*l.* per Cent. Debentures, at par, for local purposes in Ireland, during the same period. Appendix, No. 13.

Y E A R.	Irish Currency.	British Currency.	
	Amount raised by 4 <i>l.</i> per Cent. Debentures, at par.	Amount raised by 4 <i>l.</i> per Cent. Debentures, at par.	Annual Interest.
	£.	£.	£.
1787 - - - - -	10,000	9,231	369
1788 - - - - -	12,000	11,077	443
1790 - - - - -	16,700	15,415	617
1791 - - - - -	25,000	23,077	923
1792 - - - - -	42,500	39,230	1,569
Total for Inland Navigations, &c. - £.	106,200	98,030	3,921

At the close of the year 1760, the interest on the loan of 150,000*l.* borrowed in the first Session of that year was raised to 5*l.* per cent. In 1766, the whole of the existing Irish Funded Debt at 5*l.* per cent. was reduced to 4*l.* per cent. under the Irish Act 5 Geo. 3, c. 2.

In 1783 Loan Debentures, to the amount of 600,000*l.* (553,846*l.* British), held by the Bank of Ireland, were cancelled, and in lieu thereof an annuity at 4*l.* per cent., amounting to 22,154*l.*, was granted to the Bank as interest of this debt.

The sums of 200,000*l.* and 918,240*l.* (Irish) raised by 3½*l.* per Cent. Debentures in 1787 and 1789, were applied to pay off outstanding 4*l.* per Cent. Debentures, at par.

In 1779 the issue of Exchequer Bills was first begun in Ireland, where they bore the name of Treasury Bills. Of the amount of Irish Treasury Bills issued in 1781, 60,000*l.* was applied to pay off 4*l.* per cent. Debentures to the same amount. In 1784 an attempt was made by the Irish Government to exchange Irish Treasury Bills, which bore interest at 3*d.* per cent. per diem, or 4*l.* 1*s.* 3*d.* per annum, for 4*l.* per cent. Debentures, with a payment in money by way of premium. The Government were authorised by section 29 of the Irish Act 23 & 24 Geo. 3, c. 2, to offer a premium of 12*l.* per cent. for the exchange of any outstanding Treasury Bills. They actually offered a premium of 10*l.* per cent.; but the result was that Bills to the amount of only 15,250*l.* were so exchanged, whilst at the same time Treasury Bills amounting to 138,900*l.*, which were then due, were brought in to be exchanged for new Treasury Bills. This is the only instance of the funding of Unfunded Debt in Ireland during the whole period

Conversions of Funded Debt and of Unfunded Debt in Irish Treasury Bills.

On 5 January 1793, at the period of the breaking out of the French War, the Irish Funded Debt stood as follows:—

Amount of Irish Debt in 1793.

O N 5 J A N U A R Y 1 7 9 3.	British Currency.	
	Principal Debt.	Annual Charge.
	£.	£.
At 4 <i>l.</i> per Cent., to the Bank of Ireland - - -	553,846	22,154
3½ <i>l.</i> per Cent. Annuities - - - - -	1,032,221	36,128
4 <i>l.</i> per Cent. Annuities (created by Local Loans) -	39,230	1,569
Tontine Life Annuities - - - - -	—	45,138
Short Annuities, expiring in 1798 - - - - -	—	2,077
TOTAL - - - £.	1,625,297	107,066
Unfunded Debt in Irish Treasury Bills - - - £.	629,455	24,029

There was no charge for management of the Public Debt in Ireland; and the Sinking Fund was not extended to Ireland until 1798.

Great Britain and Ireland :

The amounts of stock of each description created in Great Britain during each year of the long war with France, from 1793 to 1815, and of Long Annuities created under the several Loan Acts, together with the amount of money raised for the Funded Debt thus created, are shown in detail in a Parliamentary Return upon the subject in 1822. The two following tabular accounts are principally abstracted from this Return.

Loans raised and Funded Debt created in Great Britain, 1793-1815. No. 145, of 1822.

AN ACCOUNT of the Amount of CASH received on each LOAN from 1793 to 1816, showing the Amount of Stock created, the Amount of Dividends on such Stock, and the Amount of Annuities created on such Loans, &c.

Year.	Description of Loan, and Rate per £.100 at which the Stock was Created.	Nominal Amount of Loan, &c.	Cash actually Paid into Exchequer.	STOCK CREATED.				Annual Dividends.	Annuities Created.
				£. 3 per Cent.	£. 4 per Cent.	£. 5 per Cent.	TOTAL.		
		£.	£.	£.	£.	£.	£.	£.	£.
1793	Loan, 100 L. 3 per Cents., for 72 L.	4,500,000	4,413,827	6,250,000	—	—	6,250,000	187,500	—
1794	" 100 L. 3 per Cents., 25 L. 4 per Cents., and 11 s. 5 d. Long Annuity.	11,000,000	10,806,671	11,000,000	2,750,000	—	13,750,000	440,000	62,792
1795	" 100 L. 3 per Cents., 33 L. 6 s. 8 d. 4 per Cents., and 8 s. 6 d. Long Annuity.	18,000,000	17,695,023	18,000,000	6,000,000	—	24,000,000	780,000	85,500
	Imperial Loan, 83 L. 6 s. 8 d. 3 per Cents. and 5 L. Short Annuity for 25 years.	4,600,000	4,600,000*	3,833,333	—	—	3,833,333	115,000	230,000
	Loan, 145 L. 3 per Cents., and 6 s. 6 d. Long Annuity.	18,000,000	(a) 17,777,164	26,095,800	—	—	26,095,800	782,874	58,500
1796	" 145 L. 3 per Cents., and 5 s. 6 d. Long Annuity.	7,500,000	(b) 7,431,844	10,793,825	—	—	10,793,825	323,815	20,582
1797	Loyalty Loan, 112 L. 10 s. 5 per Cents.	18,000,000	(c) 17,815,958	—	—	20,124,844	20,124,844	1,006,242	—
	Loan, 175 L. 3 per Cents., 20 L. 4 per Cents., and 6 s. Long Annuity.	14,500,000	14,323,365	25,375,000	2,900,000	—	28,275,000	877,250	43,500
	Imperial Loan, 226 L. 10 s. 3 per Cents.	1,620,000	* 1,620,000	3,669,300	—	—	3,669,300	110,079	—
1798	Loan, 200 L. 3 per Cents., and 4 s. 11 d. Long Annuity.	17,000,000	16,775,002	31,000,000	—	—	31,000,000	1,020,000	41,792
	" 187 L. 9 s. 6 d. 3 per Cents.	3,000,000	18,322,480	5,621,250	—	—	5,621,250	168,728	—
1799	" 175 L. 3 per Cents. - -	15,500,000		27,125,000	—	—	27,125,000	813,750	—
1800	" 157 L. 3 per Cents. - -	20,500,000	20,306,809	32,185,000	—	—	32,185,000	965,550	—
1801	" 175 L. 15 s. 3 per Cents. -	28,000,000	27,519,544	49,210,000	—	—	49,210,000	1,476,300	—
	" (50 L. per cent. in money on Exchequer Bills Funded) 50 L. 3 per Cents., 50 L. 4 per Cents., 25 L. 5 per Cents., and 1 s. 9 d. Long Annuity.	2,970,150	2,964,967	1,485,075	1,485,075	742,537	3,712,687	141,082	2,599
1802	" 131 L. 19 s. 3 d. 3 per Cents.	25,000,000	24,960,080	32,990,625	—	—	32,990,625	989,719	—
1803	" 160 L. 3 per Cents., and 6 s. 5 d. Long Annuity.	12,000,000	11,954,352	19,200,000	—	—	19,200,000	576,000	38,500
1804	" 182 L. 3 per Cents. - -	14,500,000	14,265,464	26,390,000	—	—	26,390,000	791,700	—
1804-5	Loans (to pay off at par dissentients to commutation of 5 per Cents., 1797 and 1802,) Consolidated 5 per Cents., at 112 L. 19 s. 6 d. or 3 per Cents. at 176 L. 18 s. 8 d.	1,005,290 521,409	1,004,480 520,989	922,026	—	1,135,726	1,135,726 922,026	56,786 27,661	— —
1805	Loan, 172 L. 3 per Cents. - -	22,500,000	22,107,357	38,700,000	—	—	38,700,000	1,161,000	—
	" for Ireland, 24 L. 5 per Cents., and 5 L. Long Annuity.	1,500,000	1,481,378	—	—	360,000	360,000	18,000	75,000
1806	" 166 L. 3 per Cents. - -	20,000,000	19,732,212	33,200,000	—	—	33,200,000	996,000	—
1807	" 140 L. 3 per Cents., and 10 L. 12 s. 5 per Cents.	14,200,000	14,109,031	19,880,000	—	1,505,200	21,385,200	671,660	—

* Paid to the Austrian Government.

An Account of the Amount of Cash received on each Loan from 1793 to 1816, &c.—*continued.*

Description of Loan, and Rate per £. 100 at which the Stock was Created.	Nominal Amount of Loan, &c.	Cash actually Paid into Exchequer.	STOCK CREATED.				Annual Dividends.	Annuities Created.
			£. 3 per Cent.	£. 4 per Cent.	£. 5 per Cent.	TOTAL.		
	£.	£.	£.	£.	£.	£.	£.	£.
Loan, for Ireland, 160 l. 12 s. 10 d. 3 per Cents.	1,500,000	1,468,590	2,409,625	—	—	2,409,625	72,289	—
„ 118 l. 3 s. 6 d. 4 per Cents.	10,500,000	10,465,669	—	12,408,375	—	12,408,375	490,335	—
„ (including 600,000 l. for Portugal,) 60 l. 4 per Cents., 60 l. 3 per Cents., and 8 s. 10 d. Long An- nuity.	14,600,000	14,552,357	8,760,000	8,760,000	—	17,520,000	613,200	64,483
„ 140 l. 7 s. 6 d. 3 per Cents.	12,000,000	11,978,981	16,845,000	—	—	16,845,000	505,350	—
„ for Ireland, 140 l. 7 s. 6 d. 3 per Cents.	1,400,000	1,398,043	1,965,250	—	—	1,965,250	68,958	—
„ 72 l. 12 s. 5 per Cents., for 70 l.	4,981,300	4,909,351	—	—	5,166,320	5,166,320	258,316	—
„ 120 l. 3 per Cents., 20 l. 4 per Cents., and 6 s. 11 d. Long Annuity.	12,000,000	11,925,244	14,400,000	2,400,000	—	16,800,000	628,000	41,500
„ 108 l. 5 per Cents. - -	6,789,625	6,643,343	—	—	7,332,795	7,332,795	366,640	—
„ 176 l. 3 per Cents. (exclud- ing 2,500,000 l. for East India Company).	20,000,000	19,676,367	35,200,000	—	—	35,200,000	1,056,000	—
„ in 5 per Cent. Debentures, at par.	799,300	—	—	—	799,300	799,300	29,965	—
„ 170 l. 3 per Cents., and 8 s. 6 d. Long Annuity.	27,000,000	26,616,256	45,900,000	—	—	45,900,000	1,377,000	114,750
„ 177 l. 3 per Cents. - -	22,000,000	21,849,302	38,940,000	—	—	38,940,000	1,168,200	—
„ 103 l. 10 s. 3 per Cents., and 30 l. 5 per Cents.	24,000,000	(d) 23,894,476	24,837,930	—	7,199,400	32,037,330	1,105,108	—
„ 117 l. 5 per Cents. for 100 l. 2 s. 6 d.	7,008,089	7,002,483	—	—	8,189,228	8,189,228	409,462	—
„ 174 l. 3 per Cents., and 10 l. 4 per Cents.	36,000,000	35,689,803	62,640,000	3,600,000	—	66,240,000	2,023,200	—
Bank of England Loan, at par, interest at 3 per Cent.	3,000,000	3,000,000	3,000,000	—	—	3,000,000	90,000	—
TOTAL of LOANS - - - £.	498,695,863	493,608,261	680,827,039	40,303,450	52,555,350	773,685,839	24,664,719	879,498

£. s. d.

(a) Deducting - - - 1,663 4 - unpaid or forfeited.

(b) „ - - - 49,242 12 - „ „

(c) „ - - - 103,740 - - „ „

(d) „ - - - 1,300 - - „ „

TOTAL - - - £. 155,945 16 -

AN ACCOUNT of FUNDED DEBT Created in GREAT BRITAIN by Funding of Unfunded Debt, and of Addition of Funded Debt Created by Commutation of Funded Debt, together with the Annual Charge, (exclusive of Management) from 5th January 1793 to 5th January 1817.

Year.	Description of Funding, and Rate of Stock for £. 100, Funded.	Amount Funded.	Capital Stock Created.				Annual Dividends.	Terminal Annuities Created
			£. 3 per Cents.	£. 4 per Cents.	£. 5 per Cents.	Total.		
1794	Navy, &c. Bills funded, at 101 l., 5 l. per Cents -	£. 1,907,451	—	—	£. 1,926,526	£. 1,926,526	£. 96,326	—
1795	Ditto - - ditto - at 108 l., 5 l. per Cents -	1,490,646	—	—	1,609,898	1,609,898	80,495	—
1796	Ditto - - ditto - at 105 l., 5 l. per Cents -	4,226,797	—	—	4,414,074	26,026,900	923,889	—
	Ditto, Average { at 176 l. 4 s. 6 d., 3 l. per Cents } { or 137 l. 9 s. 3 d., 4 l. per Cents } { or 118 l., 5 l. per Cents - - }	11,595,529	16,438,175	765,428	2,034,890			
	Exchequer Bills funded { at 176 l. 9 s. 10 d., 3 l. per Cents } { or 137 l. 18 s. 7 d., 4 l. per Cents } { or 118 l. 6 s. 10 d., 5 l. per Cents }	1,433,870	1,999,699	104,432	270,202			
1801	Navy Bills funded { 50 l., 3 l. per Cents - - - } { 50 l., 4 l. per Cents - - - } { 25 l., 5 l. per Cents - - - } { 1 s. 9 d. Long Annuities - - }	5,940,300	2,970,150	2,970,150	1,485,075	7,425,375	282,164	5,198
1804-5	Commutation of 5 l. per Cents, 1797 and 1802, to 5 l. per Cent. Consols, at 112 l. 9 s. 6 d., or 3 l. per Cents, at 176 l. 18 s. 8 d. - - -	—	6,504,208	—	1,892,135	4,612,073	100,520	—
1808	Exchequer Bills, funded { at 105 l., 5 l. per Cents - - } { or 63 l. 5 s., 5 l. per Cents - - } { and 50 l., 4 l. per Cents - - }	4,000,000	—	237,900	4,001,354	4,239,254	209,584	—
1800	Ditto - - { at 103 l. 5 s., 5 l. per Cents - - } { or 81 l. 8 s., 5 l. per Cents - - } { and 26 l. 5 s., 4 l. per Cents - - }	7,932,100	—	380,336	7,873,300	8,253,645	408,870	—
1810	Ditto - - at 103 l. 5 s., 5 l. per Cents -	8,311,000	—	—	8,581,107	8,581,107	429,055	—
1811	Ditto - - at 103 l. 14 s., 5 l. per Cents -	7,018,700	—	—	7,278,392	7,278,392	363,920	—
1812	Ditto - - at 108 l., 5 l. per Cents - -	5,431,700	—	—	5,866,236	5,866,236	293,312	—
1813	Ditto - - at 115 l. 10 s., 5 l. per Cents -	12,000,000	—	—	13,860,000	19,080,423	900,817	—
	Ditto - - at 139 l., 4 l. per Cents - -	3,755,700	—	5,220,423	—			
	5 l. per Cent. Debentures commuted { at 150 l., 3 l. per Cents } { or 120 l., 4 l. per Cents } { or 100 l., 5 l. per Cents }	7,400	11,100	—	—	11,100	333	—
1815	Exchequer Bills funded at 117 l., 5 l. per Cents -	{ 10,313,000 } 814,500	—	—	13,019,175	13,019,175	650,959	—
TOTALS - - - £.		86,178,693	27,923,332	9,678,669	70,328,103	107,930,104	4,741,253	5,198
TOTAL OF LOANS - - - £.		493,608,261	680,827,039	49,303,450	52,555,350	773,685,839	24,664,719	879,498
		£. 5,791,786,954	708,750,371	49,982,119	122,883,453	881,615,943	29,405,972	884,696
Deduct Estimated Value Received for Terminable Annuities		13,627,597						
		£. 566,159,357						

After deducting 155,945 *l.* 16 *s.*, the amount unpaid and forfeited on these Loans, the difference between their nominal amount, upon which the amount of Debt created was computed, and the amount actually paid into the Exchequer, is composed of the Bank charge for receiving the Loans and the discount allowed to the contributors, which were deducted by the Bank before paying the amount of the Loan into the Exchequer.

But a large amount of interest bonus was also given to the contributors by the mode in which the payment of their contributions and the payments to them of the Dividends and Annuities were regulated; the practice being, that the public paid to the contributors the whole interest for the year in which the Loan was contracted, although the contributions were paid either by a series of instalments made payable from time to time during the year, or if the whole amount was paid up at once, a considerable discount was allowed.

An instance of the deductions thus made from the Loan receipts may be shown in respect of the 18,000,000 *l.* Loan of 1795:

	£.	s.	d.
Bank charge for receiving the Loan - - - -	14,502	18	2
Discount on prompt payment of the contributions -	206,670	7	7
Unpaid or forfeited - - - - -	1,663	4	-
Actually paid into the Exchequer - - - - -	17,777,163	10	3
£.	18,000,000	-	-

Again, by computing the amount of dividends and long annuities accrued between the date from which they were charged and paid, and the dates of the several instalments of the Loan becoming payable, the greater part of the dividends being charged from 5th July 1795, whilst the instalments were payable from 10th December 1795 to 16th December 1796, it may be seen that the additional amount of bonus, in the shape of interest, which was actually paid by the public to the contributors upon this Loan, amounted to no less a sum than 800,565 *l.* 19 *s.* 9 *d.*

In the year 1813, an attempt was made to create a new form of Public Debt in Great Britain, similar to the Public Debt of Ireland as originally contracted, by raising money upon Debentures to be issued from the Exchequer to the subscribers, and made transferable by endorsement, bearing interest at 5 *l.* per cent. payable half-yearly.

Under the Act 53 Geo. c. 41, for funding 12,000,000 *l.* of Exchequer Bills, holders of Exchequer Bills so funded were empowered to subscribe 50 *l.* in money for every 100 *l.* principal of Bills, and for every 100 *l.* so subscribed, they became entitled to a 5 *l.* per cent. Debenture, as above described. The whole amount of 12,000,000 *l.* of Exchequer Bills was funded in pursuance of this Act.

The principal of these Debentures was made payable on 5th April 1815, and on every succeeding 5th April during the continuance of the war, upon the holder giving three months' previous notice to that effect in writing. In the event of the war coming to an end, the principal was payable absolutely, and the interest was to cease on the 5th April next succeeding 12 months after the ratification of a definitive Treaty of Peace. On every 5th April until the Debentures were paid off, the holders were entitled, upon giving three months' previous notice, to receive in place of money, at their option, either 100 *l.* 5 *l.* per Cent. Stock, 120 *l.* 4 *l.* per Cent. Stock, or 150 *l.* 3 *l.* per Cent. Stock.

Under a second Act of the same Session, 53 Geo. 3, c. 3, a further amount of 6,000,000 *l.* of Exchequer Bills was authorised to be funded under similar conditions. The total amount of Exchequer Bills actually funded under this Act was 3,755,700 *l.*

Of the whole amount of 9,000,000 *l.* so authorised to be raised by Debentures under the two Acts, the total amount actually subscribed was 799,300 *l.*

Out of this amount 7,400 *l.* was funded in 3 *l.* per Cent. Reduced in 1814, 4,500 *l.* was paid off in money, upon the application of the holders, on 5th April 1815; and the remaining 787,400 *l.* was paid off in money on 5th April 1816.

During the period of the war with France, three Foreign Loans raised in this country were guaranteed by Great Britain. Of these, two were for the Emperor of Germany, being termed Imperial Loans, and the third for Portugal.

A Convention between the King of Great Britain and the Emperor of Germany, dated 4th May 1795, contained the following Articles:—

Section 1. His Majesty engaged to propose to Parliament to guarantee the regular payment of the half-yearly dividends of 4,600,000 *l.*, to be raised in this country for the Emperor of Germany, and the Emperor engaged to make due provision for these payments "so that those payments should never fall as a burden on the finances of Great Britain."

Sections 2 and 3 referred to the employment against France of not less than 200,000 Austrian troops.

Section 4 charged the loan on all the hereditary revenues of the Emperor, and empowered the holders of the several securities to sue the treasurers of these revenues if there should be any delay in the payments.

Section 5 provided that if, contrary to expectation, any part of the dividends should, in consequence of the failure of payment by the Emperor, be paid by the British Government, the powers of the holders to sue should be legally transferred to the Government. It also provided as a collateral security, that mortgage actions of the Bank of Vienna, in the proportion of four to three of the loan to be raised, should be deposited at the Bank of England, and should be transferred to the British Government, in the case of any payments by them, until repayment of the amount with interest.

Appendix, No. 13.

Discount and bonus interest, and Bank receiving charges on Loans.

5 *l.* per cent. Debentures issued in Great Britain, in 1813.

Foreign Loans guaranteed by Great Britain, 1793-1816.

Imperial Loan for 4,600,000 *l.* in 1795, See Comm. Journ., 22nd May 1795.

Appendix, No. 13.

Section 6 provided for repayment to the British Government by the Emperor, in the course of the current year, of certain advances on account and by way of loan.

The Act 35 Geo. 3, c. 93, for guaranteeing the payment of the dividends on this Imperial Loan of 4,600,000 £, was passed to carry out this Convention.

The Act recited the terms of the Loan, which were as follows:

For every 100 £, the contributors were to receive 83 £. 6 s. 8 d.	£.
3 £ per Cent. Stock, or a total amount of Stock of	
3,833,333 £. 6 s. 8 d., the interest of which was - - -	115,000 per annum.
And 5 £. Annuity for 25 years, amounting to - - -	230,000 „
Total Annual Payment - - - £.	345,000

There was no Sinking Fund provided for this Loan. The dividends and annuities were to commence from 1st May 1794, and to be payable half-yearly. In default of payment by the Emperor, these half-yearly sums were to be paid on the quarter day next ensuing, out of the Consolidated Fund. The Treasury were required to lay annually before Parliament an account of all sums so issued in pursuance of the guarantee, and of all sums repaid by the Emperor.

The sum of 4,600,000 £. thus raised was paid directly to the agents of the Austrian Government, and not having passed through the Exchequer does not appear on the receipt side of the preceding accounts.

For the first three years the half-yearly payments on this Loan, up to 1st May 1797, amounting in the whole to 985,573 £. 19 s. 2 d., were regularly made by the agents of His Imperial Majesty, and no charge was incurred by Great Britain. But from this date the Austrian payments ceased, and the whole charge was borne by the British Exchequer.

See Fin. Acc. 1801,
vol. 3, p. 453.

Imperial Loan for
1,620,000 £, in 1797.

Another Convention between His Majesty and the Emperor of Germany, dated 16th May 1797, contained similar articles with reference to a Loan of 1,620,000 £. to be raised in this country for the Emperor, in order to repay advances which had been made by the British Government.

For this Imperial Loan of 1797, a Sinking Fund of 1 per cent. was provided by the Convention, to be paid by the Emperor and which was also guaranteed by the British Government.

This Convention was recited in the Act 37 Geo. 3, c. 59, for guaranteeing the payment of the dividends on this Imperial Loan of 1,620,000 £, the terms of the Loan being as follows:

For every 100 £. the contributors to receive 226 £. 10 s.	£.
3 £ per Cent. Stock, or a total amount of Stock of 3,669,300 £,	
the interest being - - - - -	110,079 per annum
The Sinking Fund upon which was - - - - -	36,693 „

The interest was to commence from 1st February 1797, and to be payable half-yearly at the same periods as the payments for the Imperial Loan of 4,600,000 £; and the Act guaranteed the payment of both Interest and Sinking Fund, in default of payment by the Emperor, to be charged upon the Consolidated Fund at the quarter day next ensuing. Accounts of all issues and repayments on account of this Loan were also required to be laid annually before Parliament.

The amount of this Loan was paid into the British Exchequer, under the terms of the Convention, to repay the advances which had been made by the British Government out of Army Funds. As no provision was made by Austria for the payment of the half-yearly charges of this Loan, the whole of the charges were defrayed from the British Exchequer.

The sum of 4,312 £. 16 s. per annum was allowed for management of the Loan of 4,600,000 £, and the sum of 1,651 £. 3 s. 8 d. for the management of the Loan of 1,620,000 £.

The total debt created for these two Imperial Loans was as follows:—

Act.	Money Raised.	Capital Stock at £. 3 per Cent.	Annual Interest.	Short Annuity expiring 1 May 1819.	Charges of Management.	Sinking Fund, 1 per Cent.	Total Annual Charge.
	£.	£. s. d.	£.	£.	£. s. d.	£.	£. s. d.
Per 35 Geo. 3, c. 93	4,600,000	3,833,333 6 8	115,000	230,000	4,312 10 -	None.	349,312 10 -
Per 37 Geo. 3, c. 59	1,620,000	3,669,300 - -	110,079	- -	1,651 3 8	36,693	148,423 3 8
£.	6,220,000	7,502,633 6 8	225,079	230,000	5,963 13 8	36,693	497,735 13 8

Amounts advanced by
Great Britain for
these Imperial Loans
up to 1821.

In the year 1821 the amount of the sum due to Great Britain from Austria, on account of these two Loans, was stated in a Parliamentary Return, dated at the Exchequer, 16th February 1821, and showing the total amount of the dividends and other charges upon them, which

which were advanced by Great Britain in consequence of the non-payment by Austria, as follows :—

SHOWS:—

No. 54 of 1821.

	£.		£.	s.	d.
Principal advanced to the Austrian Government, anno 1795 -	4,600,000				

Some correspondence also took place in this year respecting the repayment of this No. 520 of 1821. Loan, and was laid before Parliament.

In 1823, a Convention was concluded between His Majesty and the Emperor of Austria for the liquidation of the debt due to Great Britain. The terms of the Convention are stated in a Treasury Minute on the subject, dated 12th October 1823, a copy of which was laid before Parliament. The British Treasury agreed to the Austrian proposal to pay 2,500,000 *l.* into the Exchequer for the liquidation of the claims of Great Britain, in the proportions and at the times following:—

Settlement with
Austria, in 1823.

No. 35 of 1824.

£.					
100,000	-	-	-	-	on 1 December 1823
200,000	-	-	-	-	" 1 August 1824
300,000	-	-	-	-	" 1 April 1825
300,000	-	-	-	-	" 1 December "
300,000	-	-	-	-	" 1 August 1826
1,500,000	-	-	-	-	" 1 June 1827
£. 2,500,000					

with the option of anticipating the whole or any proportion of these payments, and an allowance, by way of discount, at the rate of 5 l. per cent. per annum, upon the amount of the payments so anticipated. Early in the Session of 1824, the Act 5 Geo. 4, c. 9 was passed to carry into effect this Convention relating to the Austrian Loans.

The actual payments made into the Exchequer were as follows:—

	£.	s.	d.
In the Quarter ending 5th January 1824 - - - -	766,666	13	4
„ „ 5th April „ - - - -	1,733,333	6	8
	2,500,000	-	-
Discount paid in 1824 - - - -	310,714	2	10
Net Receipt - - £.	2,189,285	17	2

The Act 5 Geo. 4, c. 9, also provided that in consequence of this settlement, the separate accounts of the Imperial Annuities created in 1795 and 1797 should cease and determine, and that these annuities should be consolidated with the 3½ per Cent. Consols, payable at the Bank of England, and the annual charge thereof should thenceforth be deemed part of the Funded Debt of the United Kingdom.

On 5th January 1824, after the expiration of the Terminable Annuity of 230,000 *l.* on 1st May 1819, the amount of the Imperial 3 *l.* per Cent. Annuities was as follows:—

Capital Stock, at 3 <i>l.</i> per cent., created in 1795 and 1797	-	-	-	-	-	-	£.	s.	d.
							7,502,633	6	8
Redeemed by Sinking Fund	-	-	-	-	-	-	2,880,604	13	3
Capital remaining	-	-	-	-	-	£.	4,621,938	13	5

The price of 3 l. per Cent. Consols being at this period about 80 l., the transfer of the Imperial Debt to Great Britain was equivalent to a liability to pay in money a sum

Appendix, No. 13. of 3,697,551 *l.* The whole account, therefore, between Great Britain and Austria would stand thus, at 5th January 1824 :—

Total Advances by Great Britain for Austria to 5th January 1824 :		£.	s.	d.
Interest of Imperial Debt - - - - -	-	10,875,635	15	4
Management - - - - -	-	113,252	13	6
For Sinking Fund - - - - -	-	962,291	5	-
Liability by Transfer of remaining Capital Debt - -	-	3,697,551	-	-
TOTAL, exclusive of Interest on Advances - - £.		15,648,730	13	10
Net Repayment by Austria - - - - -	-	2,189,285	17	2
TOTAL Burden entailed on Great Britain by the } Imperial Debt, up to 5th January 1824 - - } £.		13,459,444	16	8

Of this settlement there is little more to be said than it is to be supposed the British Treasury made the best they could of a bad bargain. They had to pay the usual penalty of becoming security for a friend, by far the greater portion of the consequent charges having to be defrayed by them at their own cost.

Loan to Portugal, of
600,000 *l.*, in 1809.

The loan of 14,600,000 *l.* raised in 1809, at 60 *l.* Consols, 4 *l.* per Cent. Consols, 60 *l.* 3 *l.* per Cents. Reduced, and a Long Annuity of 8 *s.* 10 *d.* for every 100 *l.* contributed, included the sum of 600,000 *l.* for Portugal; but instead of distributing the proportionate amount of debt created in respect of this sum of 600,000 *l.* amongst the different funds charged with the total loan, a sum of 895,522 *l.* was set aside in the 3 *l.* per Cent. Reduced as an equivalent, and a Sinking Fund of 30,000 *l.* per annum provided for its redemption.

203—1822.

(Loans and Subsidies
from 1792.)

Under the Convention signed at London on 21st April 1809 for raising 600,000 *l.* by loan for Portugal, the following interest and Sinking Fund, at 5 *l.* per cent., was to be paid half-yearly by Portugal, the first payment to be made on 10th October 1809, viz. :—

	£.	s.	d.
Dividends, Annuity, and Management - - - - -	13,585	1	6
Sinking Fund - - - - -	15,000	-	-
Half-yearly Payment - - - - £.	28,585	1	6
Yearly Payment - - - - - £.	57,170	3	-

The half-yearly payments into the Exchequer appear to have been regularly made by Portugal for six years, and the amount carried to the credit of the Public Income.

Settlement with
Portugal in 1815.

The last half-yearly payment was made on 5th April 1815. By the Treaty of Vienna, dated 22nd January 1815, all further payments on account of this loan by Portugal were remitted. From this period the charges payable from time to time were borne by the British Exchequer.

At 5th January 1815, out of the total amount of the Portuguese Debt in 3 *l.* per Cent. Stock, 293,751 *l.* had been redeemed by the appropriation of a total sum of 185,657 *l.* arising from the Sinking Fund and dividends of Redeemed Stock, leaving a remaining debt of 601,771 *l.*, 3 *l.* per Cent. Stock chargeable on the revenue of Great Britain. The debt of Portugal was, however, continued to be kept distinct under the head of the Public Funded Debt in the Finance Accounts, until the form of these accounts was altered in pursuance of the recommendations of the Committee of Public Accounts, in 1822.

Proportionate Amount
for Ireland of Loans
raised in Great Britain.

Out of the total amount of loans raised by the creation of Funded Debt in Great Britain, between 1793 and 1816, the amount of 69,500,000 *l.* was raised for the separate service of Ireland, the annual charge of the debt thereby created being defrayed by the Irish Exchequer, though the amount was periodically remitted to and paid through the British Exchequer.

The following tabular form shows the proportionate amounts of joint loans raised and debt thus created in Great Britain for the separate service of each country.

	Nominal Amount of Loans in Great Britain, 1793-1816.	Stock Created.				Annual Dividends.	Annuities Created.
		£. 3 per Cent.	£. 4 per Cent.	£. 5 per Cent.	TOTAL.		
	£. s. d.	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
For Great Britain - -	429,195,863 9 7	580,570,663 15 8	33,449,075	50,333,350 2 11	664,353,088 18 7	21,271,747 8 3	863,935 8 0
For Ireland - - -	69,500,000 - -	100,256,375 - -	6,854,375	2,222,000 - -	109,332,750 - -	3,892,966 5 -	15,562 10 0
TOTAL - - £.	498,695,863 9 7	680,827,038 15 8	40,303,450	52,555,350 2 11	773,685,838 18 7	24,664,713 13 3	879,497 18 0

Separate Loans raised
and Funded Debt
created in Ireland,
1793—1816.

The following additional Irish Funded Debt was created by separate loans raised in Ireland during the same period, for the separate service of Ireland, the annual charge being defrayed and paid by the Irish Exchequer.

AN ACCOUNT of PUBLIC LOANS raised in *Ireland*, and FUNDED DEBT created, for the separate Service of *Ireland* (exclusive of Loans for Local Purposes), from 1793 to 1816 inclusive.

Year.	Description of Loan and Rate per £. 100 at which the Debentures or Stock were created.	Amount of Loans, paid into the Exchequer.		IN BRITISH CURRENCY.						Terminable Annuities Created.
				DEBENTURES OR STOCK CREATED.				Annual Dividends.		
		Irish Currency.	British Currency.	£. 3½ per Cent.	£. 4 per Cent.	£. 5 per Cent.	TOTAL.			
		£.	£.	£.	£.	£.	£.	£.	£.	
793	On 5 <i>l.</i> per Cent. Debentures, at par - -	200,000	184,615	--	--	184,615	184,615	9,231	--	
"	" " " " " " " " " " " "	150,000	138,462	--	--	138,462	138,462	6,923	--	
794	On 5 <i>l.</i> per Cent. Debentures, with Short } Annuity of 1 <i>l.</i> for 15 years - - - }	1,029,650	950,446	--	--	950,446 (<i>a</i>)	950,446	47,522	9,504	
795	On 5 <i>l.</i> per Cent. Debentures, with Short } Annuity of 1 <i>l.</i> 5 <i>s.</i> for 15 years - - }	1,591,667	1,469,231	--	--	1,469,231 (<i>b</i>)	1,469,231	73,402	16,070	
796	" " " " " " " " " " " "	640,000	590,769	--	--	590,769	590,769	29,539	7,385	
797	On 5 <i>l.</i> per Cent. Debentures, with Short } Annuity of 4 <i>l.</i> 15 <i>s.</i> for 19½ years - - }	325,000	300,000	--	--	300,000 (<i>c</i>)	300,000	15,000	14,250	
"	On 5 <i>l.</i> per Cent. Debentures, at 158 <i>l.</i> 15 <i>s.</i>	400,000	369,277	--	--	586,154	586,154	29,308	--	
"	" " " " " " " " " " " " } " Bank of Ireland, with Short Annuity of } 3 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> for 19 years - - - }	500,000	461,538	--	--	461,538	461,538	{ 23,077 5,538 (<i>d</i>) }	16,731	
798	On 5 <i>l.</i> per Cent. Debentures, at 163 <i>l.</i> 7 <i>s.</i> -	200,030	184,690	--	--	302,769	302,769	15,133	--	
"	" " " " " " " " " " " " } " " " " " " " " " " " " } 24 <i>l.</i> 15 <i>s.</i> Treasury Bills - - - }	1,046,730	966,212	--	--	1,583,954	1,583,954	79,198	--	
799	" " " " " " " " " " " " } 24 <i>l.</i> 15 <i>s.</i> Treasury Bills - - - }	2,000,000	1,846,154	--	--	1,846,154	1,846,154 (<i>e</i>)	92,308	--	
800	On 5 <i>l.</i> per Cent. Debentures, at par, and } 15 <i>l.</i> Treasury Bills - - - }	2,500,000	2,307,692	--	--	2,307,692	2,307,692 (<i>f</i>)	115,385	--	
802	On 3½ <i>l.</i> per Cents, at 108 <i>l.</i> 18 <i>s.</i> 9 <i>d.</i> -	1,625,000	1,500,000	1,634,061	--	--	1,634,061	57,192	--	
804	On 5 <i>l.</i> per Cents, at 112 <i>l.</i> 7 <i>s.</i> 3 <i>d.</i> - -	1,250,000	1,153,846	--	--	1,296,490	1,296,490	64,825	--	
806	On 3½ <i>l.</i> per Cents, at 130 <i>l.</i> - - -	2,000,000	1,846,154	2,566,154	--	--	2,566,154	80,815	--	
808	" " " " " " " " " " " " } Loan from Bank of Ireland, at par; interest } at 5 <i>l.</i> per cent. - - - }	750,000	692,308	934,615	--	--	934,615	32,712	--	
809	Loan in 3½ <i>l.</i> per Cents, at 120 <i>l.</i> and } 9 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> Treasury Bills - - - }	1,250,000	1,153,846	1,384,615	--	--	1,384,615 (<i>g</i>)	48,462	--	
811	Loan in 3½ <i>l.</i> per Cents, at 120 <i>l.</i> and } 11 <i>l.</i> 15 <i>s.</i> Treasury Bills - - - }	2,500,000	2,307,692	2,769,231	--	--	2,769,231 (<i>h</i>)	96,923	--	
812	Loan at 100 <i>l.</i> 3½ <i>l.</i> per Cents, 20 <i>l.</i> 5 <i>l.</i> per } Cents, and 10 <i>l.</i> Treasury Bills - - }	1,500,000	1,384,615	1,384,615	--	276,923	1,661,538 (<i>i</i>)	62,308	--	
813	Loan at 100 <i>l.</i> 3½ <i>l.</i> per Cents, 20 <i>l.</i> 5 <i>l.</i> per } Cents, and 11 <i>l.</i> 15 <i>s.</i> Treasury Bills - }	2,000,000	1,846,154	1,846,154	--	369,231	2,215,385 (<i>j</i>)	83,077	--	
814	Loan at 90 <i>l.</i> 3½ <i>l.</i> per Cents, and 30 <i>l.</i> 15 <i>s.</i> } 4 <i>l.</i> per Cents. - - - }	3,000,000	2,769,231	2,492,308	851,538	--	3,343,846	121,293	--	
	TOTALS - - - - - £.	27,708,177	25,576,778	15,011,753	851,538	13,818,274	29,681,565	1,255,928	64,540	

(a) Including 500,000 l. 5 l. per Cents payable in London at the Bank of England.

(b) Including 1,100,000 l. 5 l. per Cents payable in London at the Bank of England, with short Annuity payable in Ireland at 1 l. 1 s. 11 d. for 15 years =

(c) 300,000 l. 5 l. per Cents payable in London at the Bank of England.

(d) Previous debt of 600,000 l. Irish (553,846 l. Br.) to Bank of Ireland, also raised from 4 l. to 5 l. per cent; additional interest = 5,538 l.

(e) With premium of 495,000 l. - Irish (456,923 l. Br.) in Treasury Bills, with Interest at 5 l. per cent. per annum.

(f) Ditto - 386,250 l. - " (356,539 l. Br.) - " " " " " " " "

(g) Ditto - 114,062 l. 10 s. - " (105,288 l. Br.) - " " " " " " " "

(h) Ditto - 293,750 l. - " (271,154 l. Br.) - " " " " " " " "

(i) Ditto - 150,000 l. - " (138,462 l. Br.) - " " " " " " " "

(j) Ditto - 235,000 l. - " (216,923 l. Br.) - " " " " " " " "

Totals - £. 1,674,062 10 s. - 1,545,289 l.

Estimating the value received for the Terminable Annuities at ten years' purchase=645,470 l., and the proportionate value of the bonus of 1,545,289 l. Treasury Bills=1,280,158 l., together 1,925,628 l., the amount received for the Capital Funded Debt of 29,681,565 l. would be 23,651,154 l.

Appendix, No. 13.

No. 513, of 1864.

It may be worthy of notice that the sum of 563,600,638 *l.* thus stated as the actual value which appears to have been received in consideration of 796,200,191 *l.*, the Capital amount of Unredeemed Funded Debt of the United Kingdom on 5th January 1817, agrees very nearly with the value of this Total Debt, according to the market prices of that day. This value is 559,267,557 *l.*, as computed by Mr. Finlaison, the actuary of the National Debt. The details may be found in pp. 411-12 of the Appendix to the Report of the Irish Taxation Committee of 1864, which contains very full information of the Public Debts of Great Britain and Ireland, between the periods of the Union on 5th January 1801, and the Consolidation of the two Exchequers at 5th January 1817.

Throughout the whole period, from 1793 to 1817, about one-third of the whole amount raised by Loans was required for the Sinking Fund. Out of the total amount of 590,073,593 *l.* thus raised by creation of Funded Debt, entailing an annual charge for interest of 30,673,341 *l.*, or 5 *l.* 3 *s.* 9 *d.* per cent., a total amount of 192,868,747 *l.* was applied to the Sinking Fund for the Reduction of the Funded Debt, the annual charge for interest on the Debt redeemed being 9,480,913 *l.*, or 4 *l.* 16 *s.* 8 *d.* per cent. The difference between these two rates of interest, equal to 7 *s.* 1 *d.*, or more than $\frac{1}{3}$ per cent. on the total amount of 192,868,747 *l.*, amounts to 889,668 *l.* per annum. The effect of the Sinking Fund operations up to 1817 is thus shown to have inflicted at least this additional charge upon the public, without taking into account the higher price paid in each year for the increased amount of the Loans and all the incidental Sinking Fund expenses, as well as the Bank allowance for management on the increased Debt. It was not, however, until 1829, that the fallacious system of endeavouring to reduce the Public Debt by borrowing more money and contracting further Debt was discontinued.

Loans raised and
Funded Debt created,
1817-1830.

The amount of Loans raised and Funded Debt created, principally on account of the Sinking Fund, between 1817 and 1830, is as follows:

Year.	Loans Raised for Public Purposes.		Total Stock Created.					Annual Dividends.	Annual Annuities.
	Description of Loan, and Rate per 100 <i>l.</i> at which the Stock was Created.	Amount Raised.	£. 3 per Cent.	£. 3½ per Cent.	£. 4 per Cent.	£. 5 per Cent.	Total.		
1818	Exchequer Bills funded, 128 <i>l.</i> , 3 <i>l.</i> per Cents - - - - - Loan, 11 <i>l.</i> per cent. on 27,272,000 <i>l.</i> , 3 <i>l.</i> per Cents, converted to 3½ <i>l.</i> , at 88 <i>l.</i> , being 12 <i>l.</i> 3½ <i>l.</i> per Cent. Stock for 11 <i>l.</i> in money - - -	Bills 17,707,200 Money 9,717,672 2,971,820	£. 34,895,360	£. -	£. -	£. -	£. 34,895,360	£. 1,046,861	£. -
1819	Loan, 12,000,000 <i>l.</i> , 142 <i>l.</i> 18 <i>s.</i> 8 <i>d.</i> , 3 <i>l.</i> per Cents - - - - - Sinking Fund Loan, 12,000,000 <i>l.</i> , 142 <i>l.</i> 18 <i>s.</i> 8 <i>d.</i> , 3 <i>l.</i> per Cents - - - - -	11,862,340 12,000,000	17,152,000	-	-	-	17,152,000	514,580	-
1820	Exchequer Bills, funded, 99 <i>l.</i> , 5 <i>l.</i> per Cents - - - - - Loan, 5,000,000 <i>l.</i> , 142 <i>l.</i> 4 <i>s.</i> , 3 <i>l.</i> per Cents - - - - - Sinking Fund Loan, 12,000,000 <i>l.</i> , 142 <i>l.</i> 4 <i>s.</i> , 3 <i>l.</i> per Cents - - - - -	7,000,000 4,980,786 12,000,000	- 7,110,000 17,064,000	- - -	- - -	6,930,000 - -	6,930,000 7,110,000 17,064,000	340,500 213,300 511,920	- - -
1821	Sinking Fund Loan, 13,000,000 <i>l.</i> , 130 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> 3 <i>l.</i> , per Cents, or 119 <i>l.</i> 4 <i>s.</i> 5½ <i>d.</i> , 3½ <i>l.</i> per Cents - - - Bank of Ireland, 4 <i>l.</i> per cent. at par - - - - -	13,000,000 461,538	16,296,875	596,116	-	-	16,892,991	509,770	-
1822	Sinking Fund Loan, 7,500,000 <i>l.</i> , Unredeemed Debt of East India Company, at 127 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> , 3 <i>l.</i> per Cents - - - - - Bank of England Loan on Annuity for 45 years * - - - - -	7,500,000 1,857,322 13,089,419	9,339,687 2,365,655 -	- - -	- - -	- - -	9,339,687 2,365,655 -	280,190 70,970 -	- - 585,740
1826	Exchequer Bills funded, 107 <i>l.</i> , 4 <i>l.</i> per Cents - - - - -	3,354,350	-	-	8,560,000	-	8,560,000	342,400	-
1829	Exchequer Bills funded, 101 <i>l.</i> 10 <i>s.</i> , 4 <i>l.</i> per Cents - - - - -	3,000,000	-	-	3,045,000	-	3,045,000	121,800	-
	TOTALS - - - £.	125,171,025	94,103,577	27,868,116	12,066,538	6,930,000	140,968,231	4,627,653	585,740
	Further Loans raised for Local Purposes in Ireland:								
1817	By Debentures for Post Roads - - -	3,193	-	-	-	3,193	3,193	159	
1818	Ditto - - ditto - - - - -	3,692	-	-	-	3,692	3,692	184	
1819	Ditto - - ditto - - - - -	923	-	-	-	923	923	46	
		7,808	-	-	-	7,808	7,808	389	
	TOTALS - - - £.	125,178,833	94,103,577	27,868,116	12,066,538	6,937,808	140,976,039	4,628,042	
	Deduct Amount raised for Terminable Annuities - - - - -	13,089,419							
	Amount received for Capital of Funded Debt created - - - - - £.	112,089,414							

* Loan paid by Instalments in each year, 1823-1829, see p. 518.

In addition to the conversion of 3 *l.* per Cent. Annuities to 3½ per Cents in 1818, Appendix, No. 13. shown in the preceding Table, several other operations for the conversion of Funded Debt were effected during the same period, the results of which are shown in the following Table:—

No. 12, of 1845.

OTHER CONVERSIONS OF FUNDED DEBT, 1817-1830.

Year.	Operations.	Description of Funded Debt.	Capital.	Additional Capital actually Created.	Annual Interest.	Saving of Annual Interest by Conversion.
			£.	£.	£.	£.
1822	Navy 5 <i>l.</i> per Cents reduced to 4 <i>l.</i> per Cents, viz., 105 <i>l.</i> 4 <i>l.</i> per Cents. for 100 <i>l.</i> 5 <i>l.</i> per Cents, per 3 Geo. 4, c. 9	Total Navy 5 <i>l.</i> per Cents - - -	152,422,143			
		Amount of Dissents paid off in money - - - - -	2,794,276			
			149,627,867	—	7,481,393	
		Bonus of 5 <i>l.</i> per Cent. on Assents	7,481,350	7,480,461*		
		New Capital 4 <i>l.</i> per Cents -	157,109,217	—	6,284,368	1,197,025
1822	Bank of Ireland Debt, at 5 <i>l.</i> per Cent., reduced to 4 <i>l.</i> per Cent., at par, per 3 Geo. 4, c. 26 - - -	Bank of Ireland Debt at 5 <i>l.</i> per Cent. - - - - -	1,153,846	—	57,692	
		Same Capital Debt at 4 <i>l.</i> per Cent.	1,153,846	—	46,153	11,539
1824-5	Old 4 <i>l.</i> per Cents reduced to 3½ <i>l.</i> per Cents at par, per 5 Geo. 4, c. 11 - - -	Total Old 4 <i>l.</i> per Cents. - - -	76,248,180	—	3,049,927	
		Same Capital at 3½ <i>l.</i> per Cent., including 6,197,012 <i>l.</i> , Non-Assents vested in the Commissioners for Reduction of the National Debt, anno 1824, per 5 Geo. 4, c. 45, of which amount 47,766 <i>l.</i> was re-transferred to Proprietors who assented in 1825 - - -	76,248,180		2,668,685	381,242
		Capital of 5 <i>l.</i> per Cents, 1797 -	1,013,668			
		Deduct Dissents paid off in money	41,011			
			972,657	—	48,632	
	5 <i>l.</i> per Cents, 1797, reduced to 3 <i>l.</i> per Cents, viz., 138 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , 3 <i>l.</i> per Cent. Consols for 100 <i>l.</i> 5 <i>l.</i> per Cents, per 37 Geo. 3, c. 10 - - - - -	Bonus of 38 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> per Cent. -	324,219	5,339 317,622		
		New Capital at 3 <i>l.</i> per Cent. -	1,296,876	—	38,906	
						9,726
SUMMARY.						
	Total 5 <i>l.</i> per Cents paid off in money - - - - -		2,835,287	—	141,764	
	Increase of Capital Debt by Conversion - - - - -		—	7,803,422	—	
TOTAL computed Saving of Annual Interest - - - £.						1,599,532

The actual Saving of Annual Interest appears to have been 1,598,852 *l.*

* Including 7,118 *l.* transferred to National Debt Commissioners for Life Annuities, and 920 *l.* " " " " for Stock unclaimed for 10 years.

Appendix, No. 13.

Annual Increase or
Diminution of Funded
Debt, 1817-1830.

The two following Tables show the total amount of Capital of Funded Debt created in the United Kingdom in each year from 1817 to 1830, and the amount of Capital diminished under the several heads of decrease, together with the consequent increase or decrease of Capital Debt; as well as the corresponding amounts of Interest of Unredeemed Funded Debt in each year.

AN ACCOUNT of the Annual Increase or Diminution of the CAPITAL of UNREDEEMED FUNDED DEBT of the
UNITED KINGDOM in each Year, 1817-1830.

PERIOD.	Total Capital of Unredeemed Funded Debt with Increase + or Diminution — during the Year.	Total Capital of Funded Debt Created in each Year.	Capital of Funded Debt Diminished in each Year.						
			Redeemed by Sinking Fund.	Paid off in Money from the Exchequer.	Transferred for Life Annuities.	Transferred for Redemption of Land Tax.	Balance Transferred for Unclaimed Dividends and Stock, or + Retransferred.	From Transfers of Funded Debt between Great Britain and Ireland, at Equivalent Interest.	TOTAL.
On 5 January 1817	£ 790,200,191	£.	£.	£.	£.	£.	£.	£.	£.
„ 1818	— 19,457,788	3,193	18,416,105	41,829	873,430	98,230	31,378	—	19,460,081
„ 1819	776,742,403								
„ 1820	+ 15,124,911	34,899,052	18,930,039	—	571,761	112,860	33,809	‡ 125,672	19,774,141
„ 1821	791,867,314								
„ 1822	+ 3,113,168	34,304,923	30,645,467	—	382,240	134,225	20,770	53	31,191,755
„ 1823	794,980,482								
„ 1824	+ 6,584,828	31,104,000	23,819,450	—	556,996	69,883	52,557	286	24,519,172
„ 1825	801,565,310								
„ 1826	— 6,252,543	17,954,529	22,989,997	—	532,193	92,888	+ 9,087	1,141	23,607,072
„ 1827	795,312,767								
„ 1828	+ 1,217,377	19,185,803	14,090,815	2,794,276	958,917	90,935	30,846	2,637	17,968,426
„ 1829	796,530,144								
„ 1830	— 4,828,530	—	3,974,051	—	758,892	67,055	28,532	—	4,828,530
„ 1831	791,701,614								
„ 1832	— 10,578,392	5,339	10,004,463	—	539,174	70,367	+ 30,273	—	10,583,731
„ 1833	781,123,222								
„ 1834	— 2,994,954	317,622	2,649,039*	41,011†	556,769	58,605	7,092	—	3,312,576
„ 1835	778,128,268								
„ 1836	+ 5,673,472	8,560,000	2,117,907	—	653,603	79,990	34,674	354	2,886,528
„ 1837	783,801,740								
„ 1838	— 6,324,848	—	5,563,426	—	640,852	81,467	39,103	—	6,324,848
„ 1839	777,476,892								
„ 1840	— 5,154,352	—	4,627,063	—	444,275	53,449	29,565	—	5,154,352
„ 1841	772,322,540								
„ 1842	— 1,070,607	3,045,000	2,599,728	—	1,432,176	59,528	24,175	—	4,115,607
„ 1843	771,251,933								
TOTALS 1817-1830	— 24,948,258	148,779,461	160,427,550	2,877,116	8,901,218	1,080,551	302,141	130,143	173,727,719

* Deducting 47,766 l. re-transferred from Sinking Fund (see preceding page).

† £. 5 per Cents, 1797, written off the Funded Debt, to be paid in Money. See Finance Accounts 1826, p. 149.

‡ Amount transferred from Great Britain:

£. 3 per Cent. Consols - - - - -
£. 3½ per Cents - - - - -

Transferred to Ireland:

£. 3½ per Cents - - - - -

Decrease of Capital - - - - -

Capital Stock.	Interest.
£.	£.
879,774	26,193
1,915,426	67,040
£.	93,433
2,795,200	93,433
2,609,528	—
£.	125,672

AN ACCOUNT of the Annual Increase or Diminution of the INTEREST of UNREDEEMED FUNDED DEBT
of the UNITED KINGDOM, in each Year, 1817-1830.

PERIOD.	Interest of Unredeemed Funded Debt, showing Annual Increase + or Diminution —.	Total Annual Interest of Funded Debt Created in each Year.	Interest on Capital Stock of Funded Debt Diminished in each Year.						
			Redeemed by Sinking Fund.	Paid off by Exchequer Issues.	Transferred for Life Annuities.	Transferred for Redemption of Land Tax.	Balance Transferred for Unclaimed Dividends and Stock; or Re- transferred +	Saving of Annual Interest on Conversions of Funded Debt.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
5 January 1817	27,665,503	—	—	—	—	—	—	—	—
" 1818	— 589,083 26,076,420	159	556,314	2,091	26,807	2,947	1,083	—	589,242
" 1819	+ 580,379 27,656,799	1,183,405	580,864	—	17,783	3,385	594	—	603,026
" 1820	+ 79,649 27,736,448	1,029,166	932,643	—	11,890	4,026	958	—	949,517
" 1821	+ 328,273 28,064,721	1,071,720	721,759	—	17,284	2,696	1,708	—	743,447
" 1822	— 188,879 27,875,842	528,232	698,190	—	16,542	2,786	+ 407	—	717,111
" 1823	— 1,455,970 26,419,872	351,160	427,020	139,713	29,695	2,728	840	1,207,134	1,807,190
" 1824	— 148,107 26,271,765	—	121,929	—	23,314	2,011	853	—	148,107
" 1825	— 790,714 25,541,051	—	332,020	—	16,450	2,111	+ 1,062	381,195	730,714
" 1826	— 111,372 25,429,679	—	82,545	2,051	16,934	1,759	204	7,859	111,372
" 1827	+ 253,334 25,683,013	342,400	65,624	—	19,994	2,400	1,035	13	89,066
" 1828	— 192,113 25,490,900	—	168,634	—	19,605	2,444	1,162	268	192,113
" 1829	— 158,118 25,332,782	—	141,866	—	13,767	1,603	832	—	158,118
" 1830	— 13,915 25,318,867	121,800	83,262	—	49,943	1,786	724	—	135,715
ALS, 1817-1830	— 2,346,630	4,628,042	4,912,670	143,855	280,028	32,632	8,974	1,596,469	6,974,678

Appendix, No. 13.
General result to
5th January 1830.

The general results of these operations, as well as the total reduction of Capital Debt by means of the Sinking Fund, and the corresponding diminution of Annual Charge for Dividends and Interest, and for Annuities, are shown in the following Account:—

ABSTRACT ACCOUNT of the FUNDED DEBT of the UNITED KINGDOM, 1817-1830.

	Money Value Received or Paid for Capital Stock of Funded Debt.	Capital Stock of Funded Debt.	Dividends and Interest.	Life and Terminable Annuities.
	£.	£.	£.	£.
Total Unredeemed Debt on 5th January 1817 - - -	563,714,726	796,200,191	27,665,503	1,898,323
Debts created by Loans, &c., 1817-1829 - - -	112,089,414	140,976,039	4,628,042	585,740
Increase of Capital Debt by Conversions - - -	-	7,803,422	-	-
Sinking Fund Life Annuities created - - -	-	-	-	897,339
TOTAL to 5th January 1830 - - - £.	675,804,140	944,979,652	32,293,545	3,381,402
Redeemed by Sinking Fund - - - - -	125,394,835	160,427,550	4,912,670	-
Stock transferred for and purchased with Unclaimed Dividends - - -	-	302,141	8,974	-
£. 5 per Cents paid off at par out of Revenue - - -	2,877,116	2,877,116	143,855	-
Transferred for Life Annuities (exclusive of Long Annuities, equivalent to 3,233,061 l., 3 l. per Cent. Stock); value computed at average of Sinking Fund purchases, viz.:				
149,492 l. 5 l. per Cents, at par - - -	149,492			
735,259 l. 4 l. per Cents, at 95 l. 9 s. - - -	701,805			
601,213 l. 3½ l. per Cents, at 93 l. 3 s. 4 d. - - -	560,126			
7,415,253 l. 3 l. per Cents, at 76 l. 8 s. 5 d. - - -	5,503,859			
	6,915,282	8,901,218	280,028	-
Transferred for redemption of 27,801 l. annual Land Tax (at 76 l. 8 s. 5 d. average price of 3 l. per Cent. Stock purchased for Sinking Fund) - - -	824,646	1,089,551	32,682	-
Diminution of Capital Stock by commutations or transfers between Great Britain and Ireland - - -	-	130,143	-	-
Saving of Annual Interest by Conversions of Stocks - - -	-	-	1,596,469	-
Life and Terminable Annuities Expired, &c., viz.:				
Sinking Fund Life Annuities - - -	297,841			
Imperial Annuities, in 1820 - - -	229,962			
Exchequer Annuities - - -	21,952			
Long Annuities transferred for Life Annuities - - -	149,867			
	-	-	-	699,622
TOTAL Redeemed, &c., to 5th January 1830 - - - £.	136,011,879	173,727,719	6,974,678	699,622
TOTAL Unredeemed Funded Debt, on 5th January 1830 - - - £.	539,792,261	771,251,933	25,318,867	2,681,780

With respect to the amount of Stock transferred, &c. for Unclaimed Dividends, as the total produce of Unclaimed Dividends was invested in 3 l. per Cent. Stock, nearly the whole sum of 302,141 l. transferred and purchased on account of Unclaimed Dividends consisted of 3 l. per Cent. Stock, the actual descriptions of Stock being as follows:—

	£. 5 per Cents.	£. 4 per Cents.	£. 3½ per Cents.	Net Amounts.	
				£. 3 per Cents.	Total Stock.
	£.	£.	£.	£.	£.
Total transferred and purchased 1817-1830 - - -	5,075	7,994	-	-	-
Retransferred 1817-1830 - - -	1,484	17,447	7,461	-	-
NET TOTALS - - - £.	+ 3,591	- 9,453	- 7,461	15,464	= 302,141

During the period between 5th January 1830 and 31st March 1869, the Amounts of the several Loans raised, and of Funded Debt created in each year, have been as follows:—

Appendix, No. 13.
Loans raised and
Funded Debt created,
1830-1869.

ACCOUNT of LOANS raised and FUNDED DEBT thereby Created, 1830-1869.

Year.	Description of Loan.	Amount of Money actually Received.	Funded Debt thereby Created.				
			£. 3½ per Cent.	£. 3 per Cent.	Total Capital Stock.	Annual Interest.	Terminable Annuities.
1835	Slave Compensation Loan, 100 l., 3 l. per Cents, and 3 s. 7 d. Long Annuity - - - - -	£. 15,000,000	—	£. 15,000,000	£. 15,000,000	£. 450,000	£. 101,875
"	Slave Compensation Loan, 99 l. 5 s. for 100 l. 3 ½ l. per Cents - - - - -	1,721,346	1,734,354	—	1,734,354	60,702	—
1836	Slave Compensation Loan, 99 l. 17 s. 6 d. for 100 l. 3 ½ l. per Cents. - - - - -	3,432,974	3,437,270	—	3,437,270	120,305	—
1847	Loan, 111 l. 14 s. 8 d., 3 l. per Cents., for 100 l. - - -	8,000,000	—	8,938,548	8,938,548	268,157	—
1848	Loan, 114 l. 8 s. 5 d. " " - - - - -	2,000,000	—	2,288,435	2,288,435	68,653	—
1855-6	Loan, 100 l. 3 l. per Cents., for 100 l. and 14 s. 6 d. annuity for 30 years to 5th April 1885 - - -	16,000,000	—	16,000,000	16,000,000	480,000	116,000
"	Loan, 111 l. 2 s. 2 d., 3 l. per Cents, for 100 l. - - -	5,000,000	—	5,555,417	5,555,417	166,663	—
1856-7	Loan, 107 l. 10 s. 7 d. " " - - - - -	5,000,000	—	5,376,458	5,376,458	161,294	—
1861 to 1869	Loans for Fortifications, on Annuities to 5th April 1885 - - - - -	5,555,000	—	—	—	—	389,683
1862-3	Red Sea Telegraph Annuity to redeem Guarantee, expiring 5th April 1885 - - - - -	—	—	—	—	—	36,000
TOTALS, 1830-1869 - - - £.		61,709,320	5,171,624	53,158,858	58,330,482	1,775,774	643,558

Out of the sum of 15,000,000 l. received for the Slave Compensation Loan of 1835, it has been computed that the value of the Long Annuity of 101,875 l. expiring 5th January 1860, was - - - - -
And that the value of the Annuity of 116,000 l. for 30 years, in the 16,000,000 l. Loan of 1855, was - - - - -
Add, amount received for the Loans of Annuities for Fortifications - - - - -

£.
1,681,539
1,914,000
5,555,000

TOTAL received for Terminable Annuities - - - £.

9,150,539

Balance received for 58,330,482 l. Capital Stock - - -

52,558,781

£. 61,709,320

Appendix, No. 13. The Fundings of Unfunded Debt during the same period, together with the conversion of Debt due to the Bank of England, were as follows:—

ACCOUNT of EXCHEQUER BILLS, &c., FUNDED, and FUNDED DEBT thereby Created 1830 --1869.

Year.	DESCRIPTION OF FUNDING.	Amount Funded.	FUNDED DEBT THEREBY CREATED.				
			£. 3½ per Cents.	£. 3 per Cents.	£. 2½ per Cent.	TOTAL Capital Stock.	Annual Interest.
1834	Additional Capital created by Conversion of One-fourth Bank Capital, 3,671,000 £. for 4,080,000 £., 3 £. per Cent. Stock - - - - - }	—	—	+ 408,300	—	408,300	12,249
1836	£. s. d. Exchequer Bills funded for } 109 3 - £. 3 per Cents Savings Banks - - - }	1,079,431	—	1,177,879	--	1,777,879	35,936
1837	Ditto - ditto, average - 111 - - "	1,533,879	—	1,702,990	—	1,702,990	51,089
1838	Ditto - ditto - - - at 107 14 6 "	601,790	—	648,265	—	648,265	19,448
1839	Ditto - ditto - - - , 108 2 - "	500,782	--	541,386	--	541,386	16,242
	Funding of Exchequer Bills - 109 18 3 "	4,000,000	--	4,396,458	—	4,396,458	131,894
	Ditto - for Irish Tithes - 109 5 10 "	931,863	--	1,018,448	—	1,018,448	30,553
1840	Ditto - for Savings Banks 109 5 7 "	500,164	--	546,627	—	546,627	16,699
1841	Ditto - - - ditto - - 111 2 3 "	700,712	--	778,569	—	778,569	23,357
	Funding of Exchequer Bills } and Money Balance - } 112 2 11 "	{ 3,029,700* 2,467,432 }	--	6,171,196	--	6,171,196	185,186
1842	Exchequer Bills funded for } Savings Banks - - - }	1,063,713	--	1,191,177	—	1,191,177	35,735
1843	Ditto - ditto - - - 107 13 9 "	41,643	—	44,847	—	44,847	1,345
1844	Ditto - ditto - - - 103 4 3 "	14,658	—	15,218	—	15,218	457
1853	Ditto - ditto - - - 101 11 4 "	1,255,073	—	1,274,761	—	1,274,761	38,242
	Exchequer Bills funded in } Exchequer Bonds at par }	408,900	—	—	408,900†	408,900	11,245
1856-7	Exchequer Bills funded, } and Money Balance - }	{ 2,230,200 769,800 }	--	3,335,250	—	3,333,250	99,997
1858-9	Exchequer Bills funded for } Savings Banks - - - }	7,600,000	—	8,469,240	—	8,469,240	254,077
	TOTALS, 1830 to 1869 - - - £.	28,729,740	—	31,718,611	408,900	32,127,511	962,801
	TOTAL Loans, &c. - - - - £.	52,558,781	5,171,624	53,158,858	—	58,330,482	1,775,774
	TOTAL Loans and Fundings, } 1830 to 1869 - - - }	£. 81,288,521	5,171,624	84,877,469	408,900	90,457,993	2,738,575

* Out of 3,029,700 £. Supply Exchequer Bills funded in 1841, 32,000 £. were forged Bills.

† Exchequer Bonds redeemable, after 1894, at 2½ £. per cent. to September 1864, and thenceforward at 2½ £. per cent. per annum.

COMMUTATIONS of Funded Debt, 1830-1869—continued.

Year.	Operations.	Description of Funded Debt.	Capital.	Annual Interest.	Saving of Annual Interest by Conversion.
			£.	£.	£.
1853-4	Commutation of Debt to South Sea Company, per 16 Vict. c. 23.	Total amount of Unredeemed 3 l. per Cent. South Sea Annuities - - -	8,839,808	- - -	1,453,099
		Non-Assents paid off in money at par -	7,569,875		
			1,269,933	38,098	
		Committed for 3½ l. per Cents, at 82 l. 10 s., guaranteed to 5th January 1894	85,304	2,986	
		Committed for 2½ l. per Cents at 110 l.	1,277,468	31,937	
		Committed for Exchequer Bonds at par, interest 2¾ l. per cent. to 1st September 1864, and after at 2½ l. per cent. -	5,200	143	
			1,367,972	35,066	3,032
		Increase of Capital Debt - - -	98,039		
		Total amount of Unredeemed 3 l. per Cents, 1726 - - - - -	671,331		
		Non-Assents paid off in Money - -	476,272		
	Further Commutations of Funded Debt, per 16 Vict. c. 23.	Assented for Commutation - - -	195,059		
		Ditto 3 l. per Cent. Consols and Reduced - - - - -	1,570,469		
			1,765,528	52,966	
		Committed for 3½ l. per Cents at 82 l. 10 s.	155,442	5,440	
		„ 2½ l. „ 110 l. -	1,730,204	43,255	
		„ Exchequer Bonds at par	4,200	116	
			1,889,846	48,811	4,155
		Increase of Capital Debt (exclusive of 408,900 l. Exchequer Bills, bearing annual interest of 12,437 l., funded at par in Exchequer Bonds, carrying interest = 11,245 l. per annum, being included in the preceding account) -	124,318		
1854-5	3½ l. per Cents, reduced to 3 l. per cent., per 7 Vict. c. 4 & 5.	Unredeemed Capital of 3½ l. per Cents	247,464,423	8,042,593	
		Same Capital at 3 l. per cent. - -	247,464,423	7,423,932	618,661
1859-60	Interest on Debt of 2,630,769 l. to Bank of Ireland, reduced from 3½ l. to 3¼ l. per cent. - - - - -	- - - - -	- - -	- - -	6,577
1864-5	Interest on 418,300 l. Exchequer Bonds, 16 Vict. c. 23, reduced from 2¾ l. per cent. to 2½ l. per cent. - - - -	- - - - -	- - -	- - -	1,046
1865-6	Interest on 2,630,769 l. Debt to Bank of Ireland, reduced from 3¼ l. to 3 l. per cent. - - - - -	- - - - -	- - -	- - -	6,577
TOTAL Annual Saving of Annual Interest for Commutations of Funded Debt, 1830-1869				- - - £.	2,093,147

Total Capital of Funded Debt paid off in Money - - - - -	£. 11,030,415
Increase of Capital by Commutation of Funded Debt - £. 224,489	
Deduct Decrease of Capital by Commutation of Funded Debt - 203,303	
Net Increase of Capital by Commutation of Funded Debt	21,186

In addition to these financial operations for reducing the Interest of the Funded Debt, as well as to the continued transactions for reducing the amount of Principal of Funded Debt, by purchases and transfers for redemption of Land Tax, and creation of Life and Terminable Annuities, the following special commutations of Funded Debt have also been effected.

Appendix, No. 13.

Other financial operations for Conversion of Funded Debt.

In 1863-4, per Act²⁶ Vict. c. 14, a sum of 1,000,000 *l.* 3 *l.* per Cent. Stock, held by the Commissioners of the National Debt for Post Office Savings Banks, was converted into 2½ *l.* per Cent. Stock, with an annual saving of dividend of 5,000 *l.*; and as an equivalent, a Terminable Annuity of 9,983 *l.* 7 *s.* 3 *d.* was created for 21½ years ending on 5th April 1885.

In 1866-7, by 29 Vict. c. 5, 2,500,000 *l.* of similar 3 *l.* per Cent. Stock was cancelled, and a Terminable Annuity of 163,414 *l.* 7 *s.* created for 18 years, expiring at the same period.

Again in 1863-4, 5,000,000 *l.* 3 *l.* per Cent. Stock for the Trustees of Savings Banks was cancelled under 26 Vict. c. 25, and a Terminable Annuity of 315,017 *l.* created for 21½ years.

In 1867-8, similar operations were effected to a much larger extent. By 29 Vict. c. 5, the amount of 2,500,000 *l.* 3 *l.* per Cent. Savings Bank Stock was cancelled, and a Terminable Annuity of 171,544 *l.* created for 18 years; and 6,000,000 *l.* Exchequer Debt at 3 *l.* per cent., part of 24,000,000 *l.*, which had been previously created in 1863, per 26 Vict. c. 25, in lieu of the same amount of 3 *l.* per Cent. Stock held by the National Debt Commissioners on account of Savings Banks, was cancelled, and in lieu thereof a Terminable Annuity of 445,675 *l.* was created under the Act 30 Vict. c. 26. These annuities will expire on 5th April 1885. Under the same Act, the remaining 18,000,000 *l.* of 3 *l.* per Cent. Exchequer Debt was cancelled, and a Terminable Annuity of 1,315,203 *l.* created for 18 years expiring 5th July 1885.

The summary of these operations may be thus expressed in a Tabular Form :—

Y E A R.	Capital of 3 <i>l.</i> per Cents Cancelled.	Capital of New 2½ per Cents Created.	Saving of Annual Interest.	Terminable Annuities, expiring in 1885, Created.
	£.	£.	£.	£.
1863-4 - - - -	1,000,000	1,000,000	5,000	9,983
1866-7 - - - -	2,500,000	- - -	75,000	163,414
1863-4 - - - -	5,000,000	- - -	150,000	315,017
1867-8 - - - -	26,500,000	- - -	795,000	1,932,432
TOTALS - - £.	35,000,000	1,000,000	1,025,000	2,420,836

Thus a net sum of 34,000,000 *l.* of 3 *l.* per Cent. Stock has been cancelled, and dividends ceased to the amount of 1,020,000 *l.* per annum, besides management; and in lieu thereof, Terminable Annuities, expiring in 1885, have been created to the amount of 2,410,853 *l.* The result of these conversions has been to charge an annual Sinking Fund upon the Public Revenue of 1,390,833 *l.* up to the year 1885.

The total increase or diminution of the Capital Stock of Unredeemed Funded Debt in each year from 1830 to 1869, as well as of the Annual Charge for Interest, &c. is shown in the two following Tables :—

Annual increase or diminution of Funded Debt, 1830-1869.

AN ACCOUNT of the Increase or Diminution of the CAPITAL of UNREDEEMED FUNDED DEBT of the UNITED KINGDOM, in each Financial Year, from 5th January 1830 to 31st March 1869.

PERIOD.	Total Capital of Unredeemed Funded Debt with Increase + or Diminution — during each Year.	Total Capital of Funded Debt Created in each Year.	Capital of Funded Debt Diminished in each Year.						
			Redeemed by Sinking Fund.	Paid off in Money.	Transferred for Life and Terminable Annuities.	Transferred for Redemption of Land Tax.	Balance Transferred for Unclaimed Dividends and Stock; or Re-transferred +	Diminution, by Conversion; or Increase +	TOTAL.
5 January 1830	771,251,933	£.	£.	£.	£.	£.	£.	£.	£.
—	13,764,936	—	2,100,454	2,654,695	8,737,094	48,327	21,063	203,303	13,764,936
" 1831	757,486,997	—	—	—	—	—	—	—	—
—	1,943,113	—	1,131,918	226,222	499,192	51,510	36,403	+ 2,132	1,943,113
" 1832	755,543,884	—	—	—	—	—	—	—	—
—	1,443,335	—	8,223	—	1,363,539	39,507	32,066	—	1,443,335
" 1833	754,100,549	—	—	—	—	—	—	—	—
—	2,441,666	—	829,313	—	1,520,109	39,541	52,703	—	2,441,666
" 1834	751,658,883	—	—	—	—	—	—	—	—
—	7,983,583	408,300	1,803,004	—	6,500,169	40,148	48,562	—	8,391,883
" 1835	743,675,300	—	—	—	—	—	—	—	—
+	14,874,566	16,734,353	528,332	—	1,220,118	40,744	70,593	—	1,859,787
" 1836	758,549,866	—	—	—	—	—	—	—	—
+	2,872,705	4,615,150	585,230	—	1,073,118	46,136	37,961	—	1,742,445
" 1837	761,422,571	—	—	—	—	—	—	—	—
+	852,618	1,702,990	305,401	—	519,975	56,183	+ 31,187	—	850,372
" 1838	762,275,189	—	—	—	—	—	—	—	—
—	927,499	648,265	9,399	—	1,435,939	71,158	59,268	—	1,575,764
" 1839	761,347,690	—	—	—	—	—	—	—	—
+	5,199,995	5,956,293	8,336	—	565,617	123,546	56,799	—	756,298
" 1840	766,547,685	—	—	—	—	—	—	—	—
—	175,959	546,628	8,779	—	587,612	51,318	74,878	—	722,587
" 1841	766,371,726	—	—	—	—	—	—	—	—
+	6,159,034	6,949,765	9,313	—	534,500	41,403	205,515	—	790,731
" 1842	772,530,760	—	—	—	—	—	—	—	—
+	537,531	1,191,177	9,453	—	624,988	26,724	+ 7,569	—	653,596
" 1843	773,068,341	—	—	—	—	—	—	—	—
—	899,248	44,847	9,551	—	887,129	24,976	{ 20,610 1,829* }	—	944,095
" 1844	772,169,093	—	—	—	—	—	—	—	—
—	2,975,449	15,217	164,596	103,352	2,647,777	29,087	45,854	—	2,990,666
" 1845	769,193,644	—	—	—	—	—	—	—	—
—	2,520,822	—	1,367,801	—	886,882	35,365	230,774	—	2,520,822
" 1846	766,672,822	—	—	—	—	—	—	—	—
—	2,064,538	—	1,229,189	—	701,084	19,611	{ 83,624 31,030† }	—	2,064,538
" 1847	764,608,284	—	—	—	—	—	—	—	—
+	7,793,567	8,938,547	539,338	—	462,824	53,216	89,602	—	1,144,980
" 1848	772,401,851	—	—	—	—	—	—	—	—
+	1,620,787	2,288,435	12,089	—	491,477	44,377	119,705	—	667,648
" 1849	774,022,638	—	—	—	—	—	—	—	—
—	854,322	—	39,030	—	690,284	29,190	95,818	—	854,322
" 1850	773,168,316	—	—	—	—	—	—	—	—

* $3\frac{1}{2}$ per Cents Unclaimed Slave Compensations transferred per 4 Vict. c. 18, and cancelled.
† 21,786*l.* $3\frac{1}{2}$ per Cents and 9,244*l.* $3\frac{1}{2}$ per Cents — ditto.

AN Account of the Increase or Diminution of the Capital of Unredeemed Funded Debt of the United Kingdom, &c.—*contd.*

PERIOD.	Total Capital of Unredeemed Funded Debt, with Increase+ or Diminution— during each Year.	Total Capital of Funded Debt Created in each Year.	Capital of Funded Debt Diminished in each Year.						
			Redeemed by Sinking Fund.	Paid off in Money.	Transferred for Life and Terminable Annuities.	Transferred for Redemption of Land Tax.	Balance Transferred for Unclaimed Dividends and Stock; or Re-transferred +	Diminution by Conversion; or Increase +	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
5 January 1850 -	773,168,316								
	— 3,895,754	—	2,421,804	—	1,323,821	34,002	116,127	—	3,895,754
" 1851 -	769,272,562								
	— 4,145,980	—	3,109,255	—	891,642	31,927	113,156	—	4,145,980
" 1852 -	765,126,582								
	— 3,503,878	—	1,905,575	—	1,474,385	43,193	80,725	—	3,503,878
" 1853 -	761,622,704								
	— 6,316,003	1,683,661	1,046,944	6,048,493	725,549	182,589	124,780	+ 128,691	7,999,664
" 1854 -	755,306,701								
	— 2,232,852	—	4,255	1,997,653	206,776	77,856	39,978	+ 93,666	2,232,852
5 April 1854 -	753,073,849								
	— 1,009,730	—	221,696	—	494,235	84,605	209,194	—	1,009,730
31 March 1855 -	752,064,119								
	+ 23,666,875	24,888,667	34,084	—	974,067	80,906	132,735	—	1,221,792
" 1856 -	775,730,994								
	+ 4,388,728	5,376,458	30,494	—	743,412	76,936	136,888	—	987,730
" 1857 -	780,119,722								
	— 894,227	—	295,186	—	669,421	81,633	+ 152,013	—	894,227
" 1858 -	779,225,495								
	+ 7,575,659	8,469,240	40,947	—	858,995	53,220	+ 59,581	—	893,581
" 1859 -	786,801,154								
	— 839,154	—	38,114	—	700,373	47,856	52,811	—	839,154
" 1860 -	785,962,000								
	— 842,391	—	35,443	—	662,179	75,478	69,291	—	842,391
" 1861 -	785,119,609								
	— 867,271	—	38,525	—	676,442	55,457	96,847	—	867,271
" 1862 -	784,252,338								
	— 945,599	—	37,107	—	736,751	60,801	110,940	—	945,599
" 1863 -	783,306,739								
	— 5,877,515	—	37,154	—	619,434	82,230	138,697	5,000,000	5,877,515
" 1864 -	777,429,224								
	— 1,660,929	—	970,336	—	462,549	107,788	120,256	—	1,660,929
" 1865 -	775,768,295								
	— 2,455,065	—	1,426,073	—	741,957	178,864	108,171	—	2,455,065
" 1866 -	773,313,230								
	— 3,772,226	—	655,612	—	495,110	101,843	19,661	2,500,000	3,772,226
" 1867 -	769,541,004								
	— 28,350,676	—	980,787	—	794,760	68,098	7,031	26,500,000	28,350,676
" 1868 -	741,190,328								
	— 772,296	—	7,309	—	637,285	87,747	39,955	—	772,296
" 1869 -	740,418,032								
TOTAL, 1830-1869 } £.	— 31,833,901	90,457,993	24,035,449	11,030,415	46,838,570	2,525,096	2,883,550	33,978,814	121,291,894

ACCOUNT of the Increase or Diminution of the ANNUAL INTEREST of UNREDEEMED FUNDED DEBT of the UNITED KINGDOM, in each Financial Year from 5th January 1830 to 31st March 1869.

PERIOD.	Annual Interest of Funded Debt, with Increase + or Diminution — during each Year.	Annual Interest of Funded Debt Created in each Year.	Interest on Capital Stock of Funded Debt Diminished in each Year.						
			By Sinking Fund.	Paid off in Money.	Transferred and Life Annuities.	Transferred for Redemption of Land Tax.	Balance Transferred for Unclaimed Dividends and Stock; or Re-transferred +	Saving of Annual Interest by Conversions or by Reduction of Interest.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
5 January 1830 -	25318,8 67								
	— 1,227,116	—	66,313	106,188	297,503	1,450	625	755,035	1,227,116
„ 1831 -	24,091,751								
	— 64,085	—	37,501	7,918	16,034	1,545	1,087	—	64,085
„ 1832 -	24,027,666								
	— 45,622	—	247	—	43,228	1,185	962	—	45,622
„ 1833 -	23,982,044								
	— 80,934	—	23,974	—	49,193	1,186	1,581	—	80,934
„ 1834 -	23,901,110								
	— 309,637	12,249	63,057	—	203,050	1,204	1,460	53,115	321,886
„ 1835 -	23,591,473								
	+ 450,748	510,702	18,230	—	38,344	1,222	2,158	—	59,954
„ 1836 -	24,042,221								
	+ 100,251	155,641	19,548	—	33,273	1,384	1,185	—	55,390
„ 1837 -	24,142,472								
	+ 22,769	51,089	10,641	—	16,933	1,685	+ 939	—	28,320
„ 1838 -	24,165,241								
	— 30,061	19,448	282	—	45,318	2,135	1,774	—	49,509
„ 1839 -	24,135,180								
	+ 155,061	178,689	250	—	17,915	3,706	1,757	—	23,628
„ 1840 -	24,290,241								
	— 6,301	16,399	263	—	18,628	1,540	2,269	—	22,700
„ 1841 -	24,283,940								
	+ 160,291	208,493	279	—	16,634	1,242	6,739	23,308	48,202
„ 1842 -	24,444,231								
	+ 15,612	35,735	283	—	19,422	802	+ 384	—	20,123
„ 1843 -	24,459,843								
	— 27,823	1,345	287	—	27,458	749	{ 610 } { 64* }	—	29,168
„ 1844 -	24,432,020								
	— 712,872	457	4,938	3,617	80,981	873	1,279	621,641	713,329
„ 1845 -	23,719,148								
	— 76,471	—	41,034	—	27,044	1,061	7,332	—	76,471
„ 1846 -	23,642,677								
	— 62,644	—	36,876	—	21,468	588	{ 2,726 } { 986* }	—	62,644
„ 1847 -	23,580,033								
	+ 233,714	268,157	16,180	—	13,974	1,596	2,693	—	34,443
„ 1848 -	23,813,747								
	+ 48,509	68,653	363	—	14,817	1,331	3,633	—	20,144
„ 1849 -	23,862,256								
	— 25,822	—	1,175	—	20,884	876	2,887	—	25,822
„ 1850 -	23,836,434								

* Interest on Unclaimed Slave Compensation.

ACCOUNT of the Increase or Diminution of the Annual Interest of Unredeemed Funded Debt of the United Kingdom, &c.—*cont^d*.

PERIOD.	Annual Interest of Funded Debt, with Increase + or Diminution — during each Year.	Annual Interest of Funded Debt Created in each Year.	Interest on Capital Stock of Funded Debt Diminished in each Year.						
			By Sinking Fund.	Paid off in Money.	Transferred and Life Annuities.	Transferred for Redemption of Land Tax.	Balance Transferred for Unclaimed Dividends and Stock; or Re-transferred +	Saving of Annual Interest by Conversions or by Reduction of Interest.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
January 1850 -	23,836,434								
	— 117,133	—	72,654	—	39,943	1,020	3,516	—	117,133
" 1851 -	23,719,301								
	— 124,515	—	93,278	—	26,879	958	3,400	—	124,515
" 1852 -	23,594,786								
	— 105,499	—	57,167	—	44,530	1,296	2,506	—	105,499
" 1853 -	23,489,287								
	— 198,797	49,487	31,408	181,455	21,786	5,478	3,764	4,393	248,284
" 1854 -	23,290,490								
	— 72,606	—	128	59,930	6,220	2,336	1,193	2,794	72,606
April 1854 -	23,217,884								
	— 649,026	—	6,651	—	14,886	2,538	6,290	618,661	649,026
March 1855 -	22,568,858								
	+ 710,006	746,660	1,023	—	29,222	2,427	3,982	—	36,654
" 1856 -	23,278,864								
	+ 131,705	161,294	872	—	22,302	2,308	4,107	—	29,589
" 1857 -	23,410,569								
	— 26,800	—	8,811	—	20,083	2,449	+ 4,543	—	26,800
" 1858 -	23,383,769								
	+ 227,287	254,077	1,185	—	25,770	1,596	+ 1,761	—	26,790
" 1859 -	23,611,056								
	— 31,714	—	1,100	—	21,011	1,436	1,590	6,577	31,714
" 1860 -	23,579,342								
	— 25,212	—	1,019	—	19,845	2,264	2,084	—	25,212
" 1861 -	23,554,130								
	— 25,981	—	1,110	—	20,293	1,664	2,914	—	25,981
" 1862 -	23,528,149								
	— 28,324	—	1,068	—	22,103	1,824	3,329	—	28,324
" 1863 -	23,499,825								
	— 181,327	—	1,114	—	18,583	2,467	4,163	155,000	181,327
" 1864 -	23,318,498								
	— 50,816	—	29,063	—	13,876	3,234	3,597	1,046	50,816
" 1865 -	23,267,682								
	— 80,231	—	42,782	—	22,259	5,366	3,247	6,577	80,231
" 1866 -	23,187,451								
	— 113,167	—	19,669	—	14,854	3,055	589	75,000	113,167
" 1867 -	23,074,284								
	— 849,939	—	28,846	—	23,838	2,043	212	795,000	849,939
" 1868 -	22,224,345								
	— 23,169	—	219	—	19,118	2,633	1,199	—	23,169
" 1869 -	22,201,176								
TOTAL, 1830-1869 } £.	— 3,117,691	2,738,575	745,788	359,108	1,469,504	75,852	87,867	3,118,147	5,856,266

Final result and Funded Debt remaining on 31st March 1869.

In continuation of the preceding Summaries of the several operations affecting the Funded Debt, the following Account shows the final results up to 31st March 1869:

	Money Value Received or Paid for Capital Stock of Funded Debt.	Capital Stock of Funded Debt.	Annual Charge for	
			Dividends and Interest, exclusive of Management.	Life and Terminable Annuities.
	£.	£.	£.	£.
Total Unredeemed Debt on 5th January 1830 - - -	539,792,261	771,251,933	25,318,867	2,681,780
Debt created by Loans, &c., 1830-1869 - - -	81,258,521	90,467,993	2,738,575	643,558
Net Increase of Capital of Funded Debt by Conversions - - -	—	21,186	—	—
Life and Terminable Annuities created by Conversion of Funded Debt, viz.:				
Granted by National Debt Commissioners, per Act 10 Geo. 4, c. 24, &c. - - -	£. 4,127,954			
By Conversion of Savings Banks Stock - - -	2,420,837			
	£. 621,080,782	861,731,112	28,057,442	9,874,129
Redeemed by Sinking Fund, including 218,573 <i>l.</i> , Bequests of Stock, valued at Sinking Fund Prices - - -	22,788,914	24,035,449	745,788	—
Stock transferred for and purchased with Unclaimed Dividends, including 32,859 <i>l.</i> , Unclaimed Slave Compensation Stock, transferred and cancelled per Act 4 Vict. c. 18 - - -	—	2,883,550	87,867	—
Paid off at par out of Revenue - - -	11,030,015	11,030,015	359,108	—
Annual Saving of Interest from Conversions of Funded Debt - - -	—	—	2,098,147	—
Transferred for Life and Terminable Annuities (exclusive of Exchequer Bills and Long Annuities equivalent to 1,467,436 <i>l.</i> 3 <i>l.</i> per Cent. Stock transferred and cancelled) - - -	43,065,332	46,838,570	1,469,504	—
3 <i>l.</i> per Cent. Stock, transferred for Redemption of 74,093 <i>l.</i> Annual Land Tax - - -	2,308,948	2,525,096	75,852	—
3 <i>l.</i> per Cent. Savings Bank Capital Stock, converted into Terminable Annuities - - -	31,522,115	34,000,000	1,020,000	—
Life and Terminable Annuities expired and unclaimed, viz.:				
Exchequer Annuities - - -	£. 38,588			
Long Annuities in 1860 - - -	1,306,553			
Bank Annuity in 1867 - - -	585,740			
Granted by National Debt Commissioners, charged on Sinking Fund and per 10 Geo. 4, c. 24, &c. - - -	3,932,432			5,863,313
TOTAL Redeemed, &c. from 5th January 1830 to } 31st March 1869 - - -	£. 110,710,324	121,313,080	5,856,266	5,863,313
TOTAL Unredeemed Funded Debt at 31st March 1869 - - -	£. 510,370,458	740,418,032	22,201,176	4,010,816

The money value of the Capital Stock transferred or purchased on account of Unclaimed Dividends and Stock for Life and Terminable Annuities, and for Redemption of Land Tax, as well as of Capital of Savings Banks Stock commuted for Terminable Annuities, has been here computed according to the average prices of Sinking Fund purchases for the several years, viz. :—

	Stock Transferred, &c.		Price per Cent.	Money Value.
		£.	£. s. d.	£.
For Unclaimed Dividends and Stock - - -	3½ <i>l.</i>	92,777	96 14 -	89,714
	3½ <i>l.</i>	351,906	93 11 6	329,268
	3 <i>l.</i>	2,483,867	90 8 10	2,194,778
	£.	2,883,550	90 12 10	2,613,760
For Life and Terminable Annuities - - -	5 <i>l.</i>	35,808	100 - -	35,808
	4 <i>l.</i>	2,865,292	100 - -	2,865,292
	3½ <i>l.</i>	6,580,910	96 14 -	6,363,740
	3½ <i>l.</i>	781,493	93 11 6	721,243
	3 <i>l.</i>	36,570,156	90 8 10	33,075,511
	2½ <i>l.</i>	4,911	76 3 9	3,738
	£.	46,838,570	91 18 10	43,065,332
Redemption of Land Tax - - -	3 <i>l.</i>	2,525,096	90 8 10	2,308,948
Savings Banks Stock commuted for Terminable Annuities in 1863, 1866, and 1867 - - -	3 <i>l.</i>	34,000,000	92 14 3	31,522,115

It is thus shown, that according to the best computation that can be made of the Value received for Capital Stock of Funded Debt Created, and of the Amount paid for Capital Stock Redeemed, the net Value received for 740,418,032 *l.* Capital Stock of Unredeemed Funded Debt remaining on 31st March 1869, appears to have been 510,370,458 *l.*, being equivalent to an average sum of 68 *l.* 18 *s.* 7 *d.* received for every 100 *l.* Stock. Appendix, No. 13.

2.—TERMINABLE ANNUITY DEBT.

LIFE AND TERMINABLE ANNUITIES.

THE system of raising money by Government Life Annuities, and by Terminable Annuities, as well as by Tontine Annuities, which are a combination of the other two descriptions of annuities, was attempted in this country very soon after the Revolution, the first operation having been effected in 1692. The creation of Long Annuities, or annuities originally for 99 years, was begun in 1695. The terms on which these earlier Life and Terminable Annuities were granted are stated at page 94 of the Paper appended to the Account of the National Debt laid before Parliament in 1858. The Life and Terminable Annuities thus granted, including Long Annuities, were generally connected with Loans, by which the more permanent annuities of Funded Debt were created, with the view of facilitating the acceptance of these Loans by the public. The amounts of such Terminable Annuities have already been shown in the Tables of Loans and Funded Debt thereby created. It was within a comparatively recent period that the existing system was established of granting Life and Terminable Annuities from time to time, to such persons as might be willing to accept them in exchange for specified amounts of Capital Stock of Funded Debt, or for payments in money of equivalent value to be applied to the purchase of Stock, thus reducing the Permanent Annuity Debt.

Their several descriptions.

No. 443, of 1858.

Originally connected with loans.

The system of Life Annuities to be granted in exchange for Stock transferred to the Commissioners for the Reduction of the National Debt, was first brought before Parliament by Mr. Perceval, Chancellor of the Exchequer, on 13 May 1808. The proposition was that 3 *l.* per Cent. Stock, either Consols or Reduced, should be transferred, and its value taken at the current price of the day of transfer, the calculation of the amount of the Life Annuity being varied according to the age of the annuitant. It was proposed to limit the amount of transfer to sums of not less than 100 *l.* each, and the power of transfer to persons not less than 35 years of age. These Life Annuities were to be charged upon the Sinking Fund.

Life Annuities granted in exchange for Stock.

Hansard, vol. xi., p. 262.

The proposal was justified upon the ground that whilst it would aid the Sinking Fund in its operation of raising the price of Stocks, it would secure the redemption at a low price of so much Stock as might be transferred anterior to the rise produced. It was calculated that the accumulation of the sum which the annuitant would otherwise have received as dividends, of the additional sum granted as an annuity, and of compound interest on the whole, would, at the probable close of the annuitant's life, be equivalent to the Stock originally transferred, when valued at the price of the day of transfer. The merit of the plan, therefore, was declared to rest on the accuracy of the expectation that the Stocks were likely to rise, and the Chancellor of the Exchequer admitted that if the contrary should take place the measure would have an opposite tendency. It was proposed that if the 3 *l.* per Cents rose above 80, such Stock should not be transferable.

Grounds for proposing this system.

Mr. Windham, Mr. Tierney, Lord H. Petty, and Sir J. Newport opposed the plan, on the ground of its immoral tendency in encouraging speculation, and selfish disregard of the interests of others. Mr. A. Baring objected to the mode of calculating the value of lives on the ordinary probabilities of life, whilst the lives insured would be picked lives. He said, "he did not think the plan would succeed to any extent, and he trusted it would not." Mr. Rose and Mr. Huskisson supported the measure, which met with the approval of Parliament.

Objections raised against it.

The Act 48 Geo. 3, c. 142, enabling the Commissioners for the Reduction of the National Debt to grant Life Annuities, was passed 2nd July 1808, and came into operation on 1st August following.

Sinking Fund Life Annuities established by Act of 1808.

Section 1 empowers the Commissioners to grant annuities upon one or two lives, payable out of the Sinking Fund.

Section 3 forbids the granting of Life Annuities to persons under 35 years of age.

Section 11 makes it unlawful to transfer for the purchase of a Life Annuity a less sum than 100 *l.*, or any fractional sum less than 1 *l.* of Stock.

Section 13 enacts that no annuity on a single life shall exceed 1,000 *l.*, or on two lives 1,500 *l.*

Section 14 directs that the dividends of Stock transferred for Life Annuities shall constitute part of the funds applicable by the Commissioners to the Reduction of the National Debt.

Section 24 directs that annuities ceasing shall revert to the Sinking Fund, and be applied under the Sinking Fund Acts.

Several tables are appended to the Act, showing the amount of annuity to be granted

Appendix, No. 13. for every 100*l.* of 3*l.* per Cent. Stock, varying according to the price of such Stock from 60 to 80, and to the age of annuitants from 35 to 75.

Further Act of 1809;

and of 1812.

This Act was amended in the following year by the 49 Geo. 3, c. 64, and the amount of annuity on the life of either one nominee or two nominees was extended to 3,000 *l.*

In 1812, a further amending Act, 52 Geo. 3, c. 129, extended the power of transfer whenever the average price of 3*l.* per Cents should be between 50 and 60, and additional tables to that effect were appended. It also extended the power of transfer when the 3*l.* per Cents were above 81, the annuity to be calculated according to the table at the average price between 80 and 81. Section 6 enacted that Life Annuities unclaimed for three years should revert to the Sinking Fund, saving the rights of persons entitled to claim the arrears and future payments.

Of 1816;

In 1816, an Amending Act, 56 Geo. 3, c. 53, authorised the transfer for Life Annuities of Long Annuities, not less than 4*l.* in amount, with no fractional part of a pound, instead of 3*l.* per Cent. Stock, the amount of such Long Annuities to be ascertained and published from time to time in the "London Gazette."

and 1817.

Another Amending Act, the 57 Geo. 3, c. 26, was passed in 1817, and extended the granting Life Annuities to persons of 21 years of age and under 35. It also extended the transfer to 4*l.* and 5*l.* per Cent. Stock, at the average price of the day of transfer, to be converted by calculation into 3*l.* per Cent. Stock. Section 3 authorised money to be received in lieu of Stock; sections 4 and 5 authorised the granting of Deferred Annuities as well as Life Annuities; and section 7 enacted that amounts of not less than 10*l.* Stock might be transferred, or an equivalent in money paid, such money to be laid out in the purchase of 3*l.* per Cent. Stock.

Cancelling of transferred Stock by Act of 1823.

Up to 5th April 1823, all Stock transferred or purchased on account of Life Annuities was held by the Commissioners for the Reduction of the National Debt, and the dividends were received by them. By the Act 4 Geo. 4, c. 19, all such Stock was directed to be cancelled, and the dividends to cease. The amount so cancelled on 5th April 1823 was as follows:—

Commons Paper, 657, 1851.

	£.	s.	d.
Capital Stock - - - -	7,517,068	14	-
Long Annuities - - - -	18,784	-	-

Disadvantageous result of system up to 1828.

The system thus established continued in operation until 1828. On 5th January 1828 :

	Principal.	Annual Charge.
	£.	£.
Capital Stock had been cancelled to the amount of - - - -	10,474,721	318,021
And Long Annuities - - - - -	-	23,466
Making a Total saving of annual charge of - - - - -		341,727
Whilst Life Annuities had been granted to the amount of - -	832,947	
Of which there had expired - - - - -	215,410	
Leaving a balance of Life Annuities then payable, of - - -		617,537
And showing an excess of annual expenditure, beyond the annual charge of the cancelled Stock and Long Annuities, of - - - - - £.		275,810

And creation of Life Annuities then stopped.

The value of the Life Annuities thus granted had been calculated from the Northampton Tables of Mortality, and under conditions so extremely disadvantageous to the public, particularly as regarded the older and selected lives, that the granting of these Life Annuities was discontinued in consequence of a special report of the Finance Committee, dated 10th March 1828. An Act, 9 Geo. 4, c. 16, was passed on 9th May 1828 for that purpose, to take effect from that day.

Loss as computed by Mr. Finlaison. Lords papers (56), 1828.

In a letter from Mr. Finlaison, actuary of the National Debt, to Mr. Herries, dated 30th April 1827, he had stated, "That unless the tables by which those Life Annuities are now sold shall be immediately changed, the Sinking Fund will incur a most enormous loss, which has been for many years increasing, is now advancing at the rate of 8,000 *l.* every week, and during the last three months has exceeded 95,000 *l.*" And he had shown by an elaborate calculation that the accumulated loss to the Sinking Fund incurred up to 5th January 1827, reckoning interest at 4*l.* per cent. per annum, then amounted to no less a sum than 2,233,066 *l.*, whilst before the last life annuity would expire, he calculated that this loss would be swelled to the enormous sum of 24,039,324 *l.*, equivalent to a loss of Stock in the 3*l.* per Cents of 32,052,432 *l.*

By

By the Act 10 Geo. 4, c. 24, an amended system of granting Life Annuities was established, as well as a new system of Annuities for terms of years, and Deferred Annuities. New tables of mortality were constructed by Mr. Finlaison, calculated on the average mortality of the selected lives of annuitants, and these tables have been employed for all Government Life Annuities granted since 1828.

Appendix, No. 13.

Amended system of Life and Terminable Annuities under Act of 1829.

The new annuity tables appear to have been calculated so correctly that Mr. A. S. Finlaison was enabled to report, in 1853, that of the "Purchasers during the last 18 years under the Savings Banks Life Annuity Act, the very identical number of deaths, neither more nor less, which it was computed would occur among the male nominees enrolled, had in fact actually occurred."

Stated accuracy of New Annuity tables.

No. 656 of 1853.

The results of all these operations in granting Life and Terminable Annuities are shown in Appendix 10, for each year from 1808 to 1869. The general results are as follows:—

Total results of new system, 1808 to 1869.

P E R I O D.	Capital Stock Transferred and Cancelled, including Stock Purchased with Money, and Stock equivalent to Exchequer Bills and Long Annuities Purchased.	Total Dividends Ceased.	Life and Terminable Annuities		
			Granted.	Expired and Unclaimed.	Remaining.
	£.	£.	£.	£.	£.
1st Sept. 1808 to 5th Jan. 1829 - - -	11,629,982	365,273	671,807	253,784	418,023
5th Jan. 1829 to 31st Mar. 1869 - - -	52,373,207	1,642,375	4,606,280	4,004,023	602,257
TOTAL, 1808 to 1869 - - - £.	64,003,189	2,007,648	5,278,087	4,257,807	1,020,280

The total amount of Capital Stock includes 4,813,446 *l.* 3 *l.* per Cent. Stock, equivalent to 166,389 *l.* 14 *s.* 6 *d.* Long Annuities, and 1,078,915 *l.* Exchequer Bills purchased and cancelled for these Life and Terminable Annuities.

The beneficial result of the system up to 31st March 1869 thus shows a saving of nearly 1,000,000 *l.* a year on the annual charge of the Public Debt of this country.

TONTINES.

Tontines, or Annuities with benefit of survivorship amongst the subscribers or nominees, have been extensively adopted in foreign countries, but seldom in Great Britain. They were invented by Tonti, a Neapolitan, who first proposed his scheme to Cardinal Mazarin in 1653, but they found no favour with the Parliament of Paris.

Their origin.

Encycl. Brit., Art Tontine.

The first Tontine was created in 1689, by Louis XIV. Annuities were proposed to the amount of 1,400,000 livres, divided into 14 classes, according to the ages of the nominees, at quinquennial periods from birth to 70 years. The subscriptions were 300 livres each, to receive 30 livres, or at the rate of 10 per cent. per annum, with benefit of survivorship in each class. The scheme was executed but imperfectly, for the subscriptions to none of the classes rose above 25,000 livres, instead of amounting to 100,000 livres, as proposed, although the annuities were regularly paid. A few years later, another Tontine was created upon nearly the same terms, being divided into 15 classes, extending to 75 years of age; but this Tontine was never above half filled. They both subsisted in 1726, when the French King united the 13th class of the Tontine of 1689 with the 14th class of the Tontine of 1696, all the *actions* of which were then possessed by the widow of a surgeon of Paris. She afterwards died at the age of 96, having ventured 300 livres in each Tontine, and in the last year of her life she received 73,500 livres, or about 3,600 *l.* a year, for about 30 *l.*, the sum which she had originally paid.

French Tontine of 1689.

Three attempts have been made in England to raise money by Tontine. The first scheme was projected in the reign of William III., and succeeded only to a limited extent. In 1692, under 4 Will. & Mary, c. 3, it was proposed to raise 1,000,000 *l.*, in shares of 100 *l.* each, for which the contributors were to receive 10 *l.* per cent. for seven years, and afterwards 7 *l.* per cent. on the lives of their nominees, with benefit of survivorship till the number was reduced to seven. Advantageous as these terms were to the subscribers, the sum raised was only 108,100 *l.*, and the annuity, after seven years, was 7,567 *l.* There was no provision in this Act for dividing the nominees into classes according to age, nor was any

First English Tontine in 1692.

Appendix, No. 13. reference whatever made to the age of the nominees. The actual ages of the nominees who were eventually selected are shown in the papers appended to Mr. Finlaison's Report on the Law of Mortality of the Government Life Annuitants, laid before Parliament in 1829, which contains much valuable information upon the whole subject. A classified abstract of the ages of the nominees may be seen in the following table:—

Nominees of the Tontine of 1693.

AGE.	MALE.	FEMALE.	TOTAL.
Under 6 - - - -	178	113	291
6 and under 11 - - -	178	118	296
11 and under 16 - - -	119	96	215
16 and under 21 - - -	49	39	88
21 and under 26 - - -	35	19	54
26 and under 31 - - -	16	14	30
31 and under 41 - - -	16	6	22
41 and under 52 - - -	3	3	6
TOTAL - - -	594	408	1,002

The age of the oldest male life nominated was 46, and female life 51.

In the year 1755, five only of these nominees remained alive, and in 1782 these were reduced to one, who enjoyed an annuity of 1,081*l.*, being one-seventh of the whole amount of the original annuity. This Tontine annuity expired at 5th July 1783, by the death of the last nominee. Of the whole number of nominees, one only passed the age of 98, an old lady, at Wimbledon, who lived to be 100 years old. This also was the sole instance of passing the 98th year, amongst 22,352 nominees of Government annuities, who came under Mr. Finlaison's observations, on his calculating the rate of mortality of annuitants in 1829.

Second Tontine of 1766.

The second English Tontine, which was attempted in 1766, almost wholly failed. Under the 5th Geo. 3, c. 23, for raising 1,500,000*l.*, in sums of 100*l.* each, at 3*l.* per cent., and by a Lottery, the contributors were offered the option of receiving an annuity amounting to 9,000*l.*, or 20*l.* per cent. of the whole amount of interest, with benefit of survivorship, in classes of 1,500*l.* a year each, the classes to be arranged according to priority of application, or as the contributors themselves should select. This offer was accepted to the small amount of 540*l.* a year only. One hundred and thirty-eight lives were nominated, of whom 47 survived at 5th January 1828. This annuity expired in 1849.

Third Tontine of 1789.

The third and last English Tontine was created in 1789, under the Act 29 Geo. 3, c. 41, when it was proposed to raise 1,002,500*l.* in sums of 100*l.* 5*s.* each, the subscribers, or their nominees, to be distributed into six classes according to age, with benefit of survivorship in their respective classes till the annuity on the original share should amount to 1,000*l.* The classes and annuities were arranged as follows:—

	£.	s.	d.	
Class 1.—Under 20 years of age - - -	4	3	-	per annum.
„ 2.—From 20 to 30 „ - - -	4	5	6	„
„ 3.—From 30 to 40 „ - - -	4	8	6	„
„ 4.—From 40 to 50 „ - - -	4	13	6	„
„ 5.—From 50 to 60 „ - - -	5	1	6	„
„ 6.—Above 60 „ - - -	5	12	-	„

The total amount raised under this Act was 1,002,140*l.*; but the contractors not being able to complete the subscriptions on these terms, the several contributors were allowed in the following year, under the Act 30 Geo. 3, c. 45, the alternative of a Long Annuity. The Tontine Annuities with benefit of survivorship actually granted amounted to 18,842*l.* 7*s.*; and the annuities for 69½ years granted from 10th October 1790, at 4*l.* 5*s.* for each subscription of 100*l.* 5*s.*, amounted to 24,365*l.* In order to place those persons who had shares in the Tontine on the same footing as if all the subscriptions had been filled, lives were nominated by Government amongst persons in public stations, to be distributed by lot in the several classes in the same proportion as the nominees appointed by the contributors; the benefit of survivorship to the actual holders of the Tontine being regulated by the death of the contributors and of the Government nominees.

The

The following table shows the number of nominees in each class, both of those selected Appendix, No. 13. by the contributors and of those chosen by lot on behalf of the Government:—

	Contributors' Nominees.			Government Nominees.		
	Male.	Female.	TOTAL.	Male.	Female.	TOTAL.
Class 1 - - -	1,017	1,430	2,447	1,796	1,783	3,579
„ 2 - - -	181	263	444	265	229	494
„ 3 - - -	113	160	273	244	39	283
„ 4 - - -	93	93	186	241	4	245
„ 5 - - -	61	56	117	164	10	174
„ 6 - - -	33	18	51	54	2	56
	1,498	2,020	3,518	2,764	2,067	4,831
Greatest age nominated in Class 6.	71	70	- -	69	64	—

Out of the total Annuity of 18,842*l.*, the original amount of these Tontine Annuities of 1789, there remained payable 12,721*l.* on 31st March 1869.

The only instances in which Tontines have been successfully carried out; and the subscriptions all filled in this country, are the three Irish Tontines of 1773, 1775, and 1778.

Of these Irish Tontines, the first was created by the Irish Act, 13 & 14 Geo. 3, c. 5, First Irish Tontine for raising 265,000*l.* (Irish currency) in sums of 100*l.* each, by Annuities at 6*l.* per cent. of 1773. from 25 December 1773, with benefit of survivorship in three classes—

- Class 1.—Of 40 years of age and upwards;
 „ 2.—Above 20 and under 40;
 „ 3.—Under 20;

but no subscriber was to receive by benefit of survivorship a greater annuity than the principal paid. The subscriptions were to be completed and lives nominated by 24 July 1774. One life or more was to be nominated by each subscriber for the total sum paid by him, but so that no more than one life could be named for each distinct sum of 100*l.* subscribed. It was stipulated that the persons entitled to demand their annuities, but who neglected to do so for three years were to forfeit them for ever, as if the nominee had died at the commencement of the three years. Subscribers were to certify the death of nominees within one month after knowledge of it, under penalty of 20*l.* In order to avoid fractional divisions and complicated accounts, no increase to be paid to the survivors in any class till a sufficient amount had accrued to pay an additional $\frac{1}{2}$ per cent.

The purpose of this last provision was in a great measure frustrated by an Act passed soon afterwards (13 & 14 Geo. 3, c. 7) to amend and explain the former Act, which provided for the payment in London of both subscriptions and annuities. Its effect was, that whereas for part of the amount raised, the subscribers in *Dublin* would receive an annuity of 6*l.* Irish, increasing by 10*s.* to the maximum of 100*l.*, the amount of each subscription, the subscribers in *London* for the remaining, and by far the larger portion of the amount raised, would be entitled to receive an annuity of 5*l.* 10*s.* 9 $\frac{3}{4}$ *d.* British currency (6*l.* Irish), increasing by 9*s.* 2 $\frac{10}{13}$ *d.* to the maximum of 92*l.* 6*s.* 1 $\frac{1}{13}$ *d.*, the amount of each subscription in British currency.*

The second Irish Tontine was created in 1775, by the 15 & 16 Geo. 3, c. 2, for raising 175,000*l.* (Irish) at 6*l.* per cent., from 25 December 1775, on similar terms to the Tontine of 1773, except that the subscriptions were to be completed and the lives nominated

The second Tontine in 1775;

* Up to the period of the assimilation of the Irish with the English currency in 1817, it was the practice to keep the accounts of these Tontines in Irish currency, and to state the payments made in London by adding one-twelfth of the amount which was actually paid in British currency.

Appendix, No. 13. nated by 24 June 1776, and the entire interest was to be divided amongst the survivors in each class.

and third Tontine in 1778. The third Irish Tontine was created in 1778, for raising 300,000*l.* (Irish) at 7½*l.* per cent., from 25 March 1778. The subscriptions were to be completed and the lives nominated by 29 September 1779. In other respects the terms were similar to the Tontine of 1775.

In the Appendix to the Journals of the Irish House of Commons will be found several statements of these three Tontines. For the first Tontine, for raising 265,000*l.*, names were rapidly subscribed to the amount of 339,500*l.* No statement of the subscriptions to the second Tontine appears. As to the third Tontine, it would appear that annuities at 6*l.* per cent. were first offered, and that of the sum of 300,000*l.* no more than 47,700*l.* was subscribed in three weeks, but upon increasing the annuity to 7*l.* 10*s.* the whole amount of the subscription was completed in one week.

It will be seen that the subscribers to the Tontines of 1773 and 1775 received annuities commencing six months before the completion of their subscription, and that in the Tontine of 1778, 18 months elapsed from the commencement of the annuities before the subscribers were called upon to complete their subscriptions.

Tabular statement of classes in these Tontines.

See Irish Commons Journals.

The following table shows the number of nominations and amount of subscriptions and annuities in each class of the three Tontines. It is an abstract from a Return to the Irish House of Commons, dated 28 November 1781, of the List of Nominees to each Tontine, divided into classes, showing the age, name of nominee and of parents, residence, and amount of subscription. This Return is followed by an analysis of the list of 1773, which shows the number of nominations of each year of age in each class, and the amount subscribed, distinguishing the male from the female lives.

TONTINE.	CLASS.	Number of Nominations.	Irish Currency.		Reduced to British Currency.		
			Amount of Subscriptions.	Amount of Annuities.	Amount of Subscriptions.	Amount of Annuities.	
			£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1773	1	84	27,200	1,632 - -	25,107 13 10	1,506 9 3	
	2	229	68,100	4,086 - -	62,861 10 9	3,771 13 10	
	3	704	169,700	10,182 - -	156,646 3 1	9,398 15 5	
			265,000	15,900 - -	244,615 7 8	14,676 18 6	
1775	1	115	20,500	1,230 - -	18,923 1 7	1,135 7 8	
	2	203	39,500	2,370 - -	36,461 10 9	2,187 13 10	
	3	664	115,000	6,900 - -	106,153 16 11	6,369 4 8	
			175,000	10,500 - -	161,538 9 3	9,692 6 2	
1778	1	149	21,100	1,582 6 -	19,476 18 6	1,460 15 4	
	2	320	50,300	3,772 10 -	46,430 15 5	3,482 6 2	
	3	1,091	228,600	17,145 - -	211,015 7 8	15,826 3 1	
			300,000	22,500 - -	276,923 1 7	20,769 4 7	

Committee of Inquiry in 1810;

In the year 1810 a Select Committee of the House of Commons was appointed to inquire into the existing state and management of the Irish Tontine Annuities. Their first Report contained only a list of the nominees certified to be living on 25 December 1810. In their second Report, made in the following Session, and dated 4 May 1812, after referring to the great surprise and disappointment expressed by many of the proprietors of the Irish Tontine Annuities that the dividends had not advanced in proportion to the general opinion of the probability of the deaths of the nominees, the Committee stated their belief that the probabilities of life were greater than those given in the tables of mortality most depended on, those of Dr. Halley and the Northampton tables, and that the later calculations of Mr. Morgan were nearer the truth. They reported that evidence had been brought before them of one annuity having been received for six and a half years after the death of the nominee, and they had reason to believe that other similar instances had occurred. They hoped that greater caution would in future be exercised in demanding more authentic certificates of the existence of foreign nominees, and they recommended a similar practice to that directed by the English Tontine Acts, that printed lists of the nominees be distributed at least once in three years to the proprietors, who were all interested in preventing frauds. They observed that no accurate account had been kept of the forfeited

forfeited shares, and no penalty of 20*l.* inflicted upon any person neglecting to give notice of the death of his nominee. That there was no accurate principle upon which the half-yearly dividend to be paid to the annuitant was calculated. That there was an insufficient examination of the accounts, misconduct of the clerks in the Tontine Office, and misappropriation of money. That there was a large balance of money in the office which ought to have been divided, and which was appropriated to the payment of the annuities in 1811, thus superseding the necessity of the usual issue of money from the Irish Treasury.

They also reported that the following amounts of the last half-yearly dividend were payable to the annuitants:—

				Half-year's Annuity to Christmas 1811.
				£. s. d.
Tontine of 1773.—Class 1	-	-	-	25 15 -
" " " 2	-	-	-	4 10 -
" " " 3	-	-	-	4 - -
" 1775.—Class 1	-	-	-	14 10 -
" " " 2	-	-	-	5 10 -
" " " 3	-	-	-	4 10 -
" 1778.—Class 1	-	-	-	11 15 -
" " " 2	-	-	-	5 5 -
" " " 3	-	-	-	5 5 -

The Select Committee of the following Session reported that the recommendations of the Committee of the previous Session had been fully carried into effect, and the most beneficial results appeared to have arisen therefrom. That previously a want of method, laxity of regulation, and negligence prevailed to a culpable degree, owing to which many payments were made in cases where the claims of the proprietors had long been forfeited. They recommended strict adherence to the letter of the Acts, and a new form of certificate of life.

The charge for these Annuities had but little diminished in 1817, when the British and Irish Exchequers were consolidated, the only reduction appearing in the Tontine of 1773, from 15,900 *l.* (Irish) to 14,688 *l.* by the operation of the provision limiting the annuity in each case to the amount of capital subscribed.

In the year 1830, a Return was presented to Parliament dated 26th April 1830, from the Irish Life Annuity Office of the names, &c. of the several nominees in the Irish Tontines who received their dividends at the last half-yearly payment. The number of survivors was as follows:

				Annuity payable in	
				London.	Dublin.
Tontine 1773	-	-	Class 1	—	—
" "	-	-	" 2	25	4
" "	-	-	" 3	138	28
Tontine 1775	-	-	Class 1	—	—
" "	-	-	" 2	16	—
" "	-	-	" 3	140	39
Tontine 1778	-	-	Class 1	1	1
" "	-	-	" 2	48	19
" "	-	-	" 3	280	76

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Amount payable in 1817.

Parliamentary Return of 1830. No. 295 of 1830.

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The surviving annuitant in Dublin of Class I. of the Tontine of 1778 was an old widow lady named Wade, who was 44 years of age when nominated, and she appeared personally at the advanced age of 96 to claim and receive her annuity of 730 *l.* 7 *s.* 8 *d.*

Transfer of management to National Debt Office in 1832.

In 1832, the management of the Exchequer Annuities, including the English Tontine Annuities, and of the Irish Tontine Annuities payable in London, was transferred from the Exchequer to the National Debt Office.

Further Return of 1833.

No. 458, of 1833.

In the Year 1833, a Return (dated 27th June) was presented to the House of Commons of the "Amount of Sums subscribed by Nominees, now dead, in the Irish Tontines, distinguishing the Sums subscribed in each Class respectively; showing also the amount per Cent. paid to the surviving Nominees in each Class in the Years 1802, 1812, 1822, and 1832, upon the Sums originally subscribed by them;" being as follows:—

	Amount Subscribed on the Lives of Nominees now Dead (31 May 1833).	1802.		1812.		1822.		1832.	
		Midsummer.	Christmas.	Midsummer.	Christmas.	Midsummer.	Christmas.	Midsummer.	Christmas.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1773, Class 1 -	25,107 13 10	7 3 -	8 10 9	28 7 8	37 3 1	46 3 -	46 3 -	Extinct at Christmas 1823.	
" " 2 -	56,769 4 7	3 13 10	3 4 7	5 1 6	4 12 3	8 6 2	8 15 5	25 5 5	31 15 5
" " 3 -	99,230 15 4	3 13 10	3 4 7	4 12 3	3 13 10	4 12 3	5 1 6	7 15 5	7 15 5
1775, Class 1 -	18,923 1 6	5 10 9	5 10 9	16 3 1	14 6 2	828 9 3	Extinct at Christmas 1822.		—
" " 2 -	32,584 12 3	3 13 10	3 13 10	5 1 6	5 1 6	9 4 7	10 3 1	26 15 5	27 15 5
" " 3 -	56,953 16 11	3 13 10	3 13 10	4 3 -	4 3 -	5 1 6	4 3 -	5 15 5	5 15 5
1778, Class 1 -	19,476 18 5	4 16 10	5 6 1	9 18 5	10 16 11	51 2 -	89 6 2	730 9 3	Extinct at Christmas 1832
" " 2 -	36,276 18 5	3 18 5	4 7 8	5 15 4	4 16 10	7 3 1	7 3 1	15 19 3	
" " 3 -	97,661 10 9	4 7 8	3 18 5	5 15 4	4 16 10	5 6 2	4 6 2	6 9 3	

Final statement of these annuities.

Since 1833 no further information of the Irish Tontine Annuities has been furnished to Parliament than is to be met with in the Annual Finance Accounts. In concluding this notice of these Annuities, the following recapitulation may be given of the number of lives in each class, showing also the period of continuance of the Annuity of each class, and in the absence of precise information, the youngest possible age of any nominee at the latest period to which the returns extend:—

		Original Number of Lives.	When Nominated.	Period of Continuance.	Youngest Possible Age.	
				Years.		
Tontine of 1773 -	Class 1 (40 and upwards) -	84	July 1774 -	49½	90	Extinct, Christmas 1823.
" " -	" 2 (20 to 40) -	229	" " -	79	99	" in 1853.
" " -	" 3 (under 20) -	704	" " -	87	87	" in 1860-1.
Tontine of 1775 -	Class 1 -	115	June 1776 -	46½	87	Extinct, Christmas 1822.
" " -	" 2 -	203	" " -	77	97	" in 1853.
" " -	" 3 -	664	" " -	85	85	" in 1860-1.
Tontine of 1778 -	Class 1 -	149	September 1779	53¼	94	Extinct, Christmas 1832.
" " -	" 2 -	320	" "	77	97	" in 1855-6.
" " -	" 3 -	1,091	" "	92	—	Still payable.

The youngest possible age in each class is here stated on the supposition that the *youngest* life nominated was the longest survivor, as the information furnished to Parliament does not give the names or ages of the last survivors. In all probability the actual age of the last survivors in the several classes must have been still greater than is here stated.

Some

Some other large financial operations involving the creation of Terminable Annuities may be briefly referred to. The amounts are shown in detail at p. 295 of Appendix 10, relating to Life and Terminable Annuities. Other Terminable Annuities.

The Bank Annuity of 587,740 *l.*, for 43 years, created in 1824, has been already described under the head of the Government Debt to the Bank of England.

The Annuity of 116,000 *l.* for 30 years, created in connection with the War Loan of 16,000,000 *l.* in 1855, and expiring on 5th April 1885, has proved the nucleus of a very large amount of similar Annuities terminating at the same date.

In the nine financial years from 1860-1 to 1868-9, a total amount has been raised for fortifications, for which Annuities expiring 5th April 1885, for 389,683 *l.*, have been created.

Within the same period, further Annuities, expiring 5th April 1885, to the amount of 1,105,633 *l.* 14 *s.* 3 *d.*, have been created by the conversion of Funded Debt, together with 1,315,203 *l.*, expiring 5th July 1885, as already mentioned.

The following Summary shows the total amount of Funded Debt thus converted, and its results:—

	Funded Debt	Dividends	Life and Terminable Annuities		
	Cancelled.	Ceased.	Granted.	Expired.	Remaining.
	£.	£.	£.	£.	£.
Life and Terminable Annuities, per 48 Geo. 3, c. 142, &c. - - -	64,003,189	2,007,648	5,278,087	4,257,807	1,020,280
Other Conversions into Annuities expiring in 1885 - - - -	34,000,000	1,020,000	2,420,837	- - -	2,420,837
TOTAL - - - £.	98,003,189	3,027,648	7,698,924	4,257,807	3,441,117

The Red Sea Telegraph Terminable Annuity of 36,000 *l.*, expiring 4th August 1908, was made a part of the Annuity Debt in 1862. It was the consequence of a guarantee by the British Treasury to the Red Sea and India Telegraph Company, that their net receipts available for a half-yearly dividend for 50 years from 4th August 1858, should amount to 4½ *l.* per cent. per annum on their paid-up capital, not exceeding 800,000 *l.* This guarantee was confirmed by Parliament under the Red Sea and India Telegraph Act 1859. Red Sea Telegraph Annuity.

In 1862, the line of telegraph laid down had become inoperative, and a new company being formed, an arrangement was made by the Treasury, and sanctioned by Parliament under 25 & 26 Vict. c. 39, to transfer to the new company all the property of the old company, who agreed to receive an Annuity of 36,000 *l.*, payable from the Consolidated Fund for the remainder of the guaranteed term, to be divided proportionally amongst the shareholders, and to be transferable in like manner as other annuities.

A power of redemption of the Annuity was reserved by the Treasury on payment of a capital sum sufficient to purchase a Government Annuity, at the rate of 4½ per cent., for the remainder of the term.

Towards payment of the annuity, it was also provided by the Act, that an annual sum of 18,027 *l.*, being one half of the annuity and costs of management, should be paid into the Exchequer out of the Revenues of India.

3.—UNFUNDED DEBT.

THE customary head of expenditure which comprises the annual charge for Interest of the Unfunded Debt, consists of the Interest of Exchequer Bills of the several descriptions under the separate heads of Annual charge for interest of Unfunded Debt.

Supply Exchequer Bills,
Exchequer Bills in anticipation of Annual Revenue,
Deficiency Bills,
Irish Treasury Bills,
And of Exchequer Bonds.

Reference to these several heads of the Unfunded Debt has already been made in the preceding part of this Paper. A description of them is also contained in the Paper appended to the National Debt Return of 1858. The annual payments under each head are stated separately in the preceding accounts of Expenditure. The Irish Treasury Bills were in every respect similar to the Exchequer Bills in this country.

See ante, p. 512, and No. 443 of 1868, p. 103.

The rate of interest on Exchequer Bills has varied considerably from time to time, having in earlier periods been 5 *d.* per cent. per diem, equal to 7 *l.* 12 *s.* per annum. The lowest rate was in 1852-3, when the Supply Bills bore an interest of 1 *d.* per cent. per diem only, equal to 1 *l.* 10 *s.* 5 *d.* per annum. The rate per diem on Supply Exchequer Bills, Variation of rate of interest on Exchequer Bills.

Appendix, No. 13.

Bills, payable annually, was changed in 1861, by the Act 24 Vict. c. 5, into a rate per annum, payable half-yearly by coupons attached to the Exchequer Bill for a period of five years. The practice of payment of interest half-yearly on this portion of the public debt by means of coupons was begun in 1853, on the first issue of Exchequer Bonds, and all Exchequer Bonds since issued have had coupons attached to them for the half-yearly interest

ALLOWANCE FOR MANAGEMENT OF THE PUBLIC DEBT.

Bank of England
allowance for
management.
Commons' Paper,
No. 12, of 1861.

IN the payment to the public creditors of the Interest and Annuities of the Funded Debt, the Chief Cashier of the Bank of England, for whom the Governor and Company are responsible, discharges the functions of a Public Accountant; he is intrusted with public monies issued to him for this purpose from the Exchequer under the authority of Parliament; he renders an account of the application of these monies to the Audit Office, and receives his quietus in the same manner as any other public accountant.

For the performance of these duties the Bank receives from the Government a commission, calculated at a certain rate per million, intended to cover all expenses, risk, and profit; the duty of the Government being simply to issue to the Bank the funds required from time to time for payment of the public creditor.

See p. 512.

The first payment to the Bank of England of 4,000 *l.* a year for management, in 1694, when the Bank was incorporated, has already been mentioned as included in their Annuity of 100,000 *l.*, in consideration of the advance to Government of the sum of 1,200,000 *l.* The payment of this annual allowance was continued as a distinct charge, under the head of Management, from 1694 to 1861.

First grant by way
of salary to their
chief Cashier.

The sum granted by Parliament for the business of paying the Annuities was originally in the nature of salary to the Cashier and to the Accountant "for receiving and paying money, and for their pains and charges for rendering the accounts thereof." It was not until 1791 that a rate per million was recognised by Act of Parliament.

The allowance to the Bank of England, or its officers, for the management of the Public Debt, as a distinct provision by Act of Parliament, commenced with the system of granting permanent Annuities on Public Loans in the year 1715. In two Acts of that year, 1 Geo. 1, c. 19 and 21, for raising money by contributions to 5 *l.* per Cent. Annuities, the Treasury was empowered to allow out of the sum granted for the payment of the Annuities, the two several salaries or allowances to the Cashier, not exceeding 250 *l.* and 100 *l.* a year, "for receiving the money to pay the Annuities and applying the same to that use, and for his pains and charges for rendering his account thereof," and to the Accountant General two salaries, not exceeding 200 *l.* and 100 *l.* respectively, "for his service and charge in performing the duty and trust incumbent upon him under these Acts."

These salaries, converted into a rateable allowance per million, would stand as follows:—

Year.	Act.	Capital.	Salary.	Rate per Million.
		£.	£.	£. s. d.
1715	1 Geo. 1, c. 19.	910,000	450	494 10 2
"	" c. 21.	169,000	200	1,183 8 4

See p. 513.

Upon the transfer from the South Sea Company of 4,000,000 *l.* of their Capital Stock in 1722, as already shown, the Bank of England became entitled to the corresponding proportion of the allowance for management, amounting to 1,898 *l.* 3 *s.* 6 *d.* per annum. Upon the reduction of this amount of Capital Debt, due by the Government, to 3,328,300 *l.* in 1834, the allowance was reduced to 1,579 *l.* per annum.

In 1726, 3 *l.* per Cent. Annuities on the Capital Stock of 1,000,000 *l.* were created by a Lottery Loan, under 12 Geo. 1, c. 2. Although there is no mention in the Act of any allowance for management, it appears that upon a memorial from the Bank, the Treasury, by Warrant dated 20th December 1726, granted an annual allowance of 360 *l.*, not to the Cashier and Accountant General, as in 1714, but to the Governor and Company of the Bank of England, for charges of management.

In 1731, 3 *l.* per Cent. Annuities on the Capital Stock of 800,000 *l.* were created by a Lottery Loan, under 4 Geo. 3, c. 9. The Treasury were empowered to reward persons engaged in the execution of the Act, and they accordingly allowed the Bank 360 *l.* a year, being at the rate of 450 *l.* per million. They appear to have granted the same annual sum for management as in 1726, but without reference to the amount of the Capital Stock.

In

In 1742, 3*l.* per Cent. Annuities were created by the Sinking Fund Loan Act, 15 Geo. 2, c. 19, for a loan of 800,000 *l.* at par, and the Treasury were empowered to allow to the Cashier and Accountant General annual sums not exceeding 250 *l.* and 200 *l.* respectively, for the same services as those described in the Acts of 1715. These allowances of 450 *l.* upon 800,000 *l.*, are equivalent to a rateable allowance of 562 *l.* 10 *s.* per million.

Rate of 562 *l.* 10 *s.* per million fixed by Treasury in 1742.

The rate of 562 *l.* 10 *s.* per million upon the capital stock continued to be paid to the Bank of England as an allowance for management of the several annuities created by loans until the year 1786. This rate was paid to the Treasury in pursuance of the provision contained in the several Loan Acts creating the annuities, which empowered the Treasury, in such manner as to them should seem reasonable, to settle the allowances to the chief Cashier for receiving, paying, and accounting for the annuities.

In the mean time, the subject of the allowances to the Bank of England, the South Sea Company, and the officers of the Exchequer for management of the Public Debt, formed part of the inquiries of the Commissioners of Public Accounts, first appointed in 1780, and was referred to in their 11th Report, dated in 1783 (p. 10). A full history of these allowances is contained in the Report, and in appended Papers. The Commissioners recommended the discontinuance by the auditors of imprests of the examination of accounts of management of the Bank and South Sea Annuities, but stated their opinion (p. 25), that the business of the cashier of each company should be continued without alteration.

Inquiries of Commissioners of Public Accounts in 1783.

In 1786, the Commissioners of Audit represented to the Treasury, that the allowance for management was excessive, and that the duty might, as they conceived, be performed in a separate office for a less sum than one-third of the existing allowance paid to the Bank, if it should not be thought proper that the business of paying all the annuities should be transferred to the Exchequer, where the payment of the life and terminable annuities was made.

Rate reduced by Treasury Minute to 450 *l.* per million in 1786. Appendix to 14th Report, Fin. Com., 1797.

In consequence of this representation, the Treasury made an agreement with the Bank of England, by which the allowance was fixed at a uniform rate of 450 *l.* per million. Under this arrangement, the annuities of 1726, which paid 360 *l.* per million, were raised to 450 *l.*, but the rate for all the rest of the debt was reduced to 450 *l.* per million, the annual saving to the public being 24,853 *l.* This rate of allowance for management continued from 1786 to 1808.

The Governor of the Bank stated, in his evidence before the Finance Committee of 1807, that there were no documents in the Bank to show the calculations upon which the rate of allowance was fixed in 1786 at 450 *l.* per million. It appears, however, from the terms of the Treasury Minute of 23rd March 1786, that this rate was fixed by arrangement with the Bank by way of compromise, after the Audit Board had investigated the matter and given their opinion that 360 *l.* per million was a very sufficient compensation.

Appendix to Second Report, No. 108 of 1807.

In an Act passed in 1791, 31 Geo. 3, c. 33, a clause was inserted enacting that the allowance to the Bank of England for managing the public debt should continue at the rate of 450 *l.* per million, although no former Act had contained any distinct stipulation for payment of that rate of allowance. No definite rate was specified in the subsequent Loan Acts, power being given to the Treasury to make such compensation as should be just and reasonable.

Act of 1791 establishing this rate;

The Act of 1791 also established the same rate of allowance for management of annuities for terms of years, as for permanent annuities, valuing the terminable annuities at 25 years' purchase to make a nominal capital.

and for management of Terminable Annuities on nominal capital.

By the Act 48 Geo. 3, c. 4, passed in 1808, which repealed the Act of 1791, the Bank became entitled to receive, from 5th April 1808, an annual payment, at the rate of 450 *l.* per million, for any amount of capital debt (including nominal capital of annuities for terms of years, at 25 years' purchase), amounting to 300,000,000 *l.* and not exceeding 400,000,000 *l.*; or of 340 *l.* per million for an amount of 400,000,000 *l.* and not exceeding 600,000,000 *l.*; and of 300 *l.* per million for all above 600,000,000 *l.*; the remaining 600,000,000 *l.* continuing, in such last-mentioned case, to be managed at the rate of 340 *l.* per million.

Rate reduced in 1808 to 340 *l.* per million up to 600,000,000 *l.*, and 300 *l.* above.

The amount of allowance for management was payable before 5th July in each year for the year ending on 5th April, and was computed upon the amount of capital as it stood on 5th April in the previous year.

Mode of computation.

Under sect. 31. of the Sinking Fund Life Annuities Act, 48 Geo. 3, c. 142, passed in 1808, the Treasury were empowered to settle such allowances as should be proper to be paid to the Bank cashier, or other officers of the Bank of England, for their pains and labour in execution of the Act; an allowance of 340 *l.* per million on the capital actually transferred for the said Life Annuities was accordingly granted for management of these Life Annuities.

Bank Allowance for management of Sinking Fund Life Annuities in 1808.

Upon the repeal of this Act in 1828, by 9 Geo. 4, c. 16, a similar power was contained in the New Life Annuity Act, 10 Geo. 4, c. 24; and the allowance to the Bank was continued until the transfer to the National Debt Office, on 5th July 1832, by the Act 2 & 3 Will. 4, c. 59, of the management of all the Life Annuities which were then payable

Ceased in 1832 on their transfer to National Debt Office.

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able at the Exchequer and the Bank of England. The last payment of this allowance to the Bank was made on 5th July 1833, for the year ending 5th April 1833, and was computed on the nominal capital of 8,971,684 *l.* 16 *s.* 3 *d.*, being 25 years' purchase of the annuities for terms of years, payable on 5th April 1832; it amounted to 3,809 *l.* 19 *s.* 9 *d.*

Annual expenses of National Debt Office, how charged.

It may be here observed, that up to the period of passing of the Act 2 & 3 Will. 4, c. 59, in 1832, the expenses of the National Debt Office had been charged on the Consolidated Fund, and were included under the head of the annual charge of the Funded Debt. The sum so charged for 1833-4 was 11,800 *l.* The Act directed that the expenses of the National Debt should thenceforward be paid out of the Supply Grants. The amount for 1834-5, including the management of Life Annuities, was 12,214 *l.*, and this sum, although recited in the account of management of Public Debt in the Finance Accounts, is not included in the total amount of expenditure for Public Debt, but in the miscellaneous Supply charges. This course has been since adopted in the annual Finance Accounts, and has been necessarily followed in the annual Accounts of Expenditure contained in this Return.

Deduction from management allowance in 1833, of 120,000 *l.*, for exclusive banking privileges;

In 1833 a deduction from the annual payment made to the Bank of England for management was made under the operation of the Act 3 & 4 Will. 4, c. 98. This Act provided that in consideration of the privileges of exclusive banking given by this Act, the annual sum of 120,000 *l.* should, from and after 1st August 1834, and during the continuance of such privileges, be deducted from the sums then payable to the Bank for charges of management. A proviso was at the same time contained in the Act that such deduction should in no way prejudice or affect the right of the Bank to be paid for the management of the Public Debt, at the rate and according to the terms provided in 48 Geo. 3, c. 4.

and further deductions in 1844.

A further deduction from the Bank payment for management was made in 1844, by the Bank Act, 7 & 8 Vict. c. 32. Under sect. 7, the Bank was required "in consideration of the privilege of exclusive banking, and the exemption from stamp duties," to deduct and allow to the public the sum of 180,000 *l.* per annum from the charges of management. This sum included the further deduction of 60,000 *l.* as composition for stamp duty on notes. Under sect. 9, the additional sum of 8,078 *l.* per annum was to be deducted and allowed to the public, on account of the profits of the increased circulation of notes on the credit of securities, raising the total annual deduction from the charges of management to 188,078 *l.*

New arrangement in 1861.

A new arrangement for payment to the Bank of England of the charges of managing the Public Funded Debt was proposed by the Government in 1861, and being accepted by the Bank, was carried out in the Act 24 Vict. c. 3, which repealed 48 Geo. 3, c. 4.

The net rate of remuneration was fixed, from 5th April 1861, at 300 *l.* per million for the first 600 millions of debt, and of 150 *l.* per million for the excess beyond 600 millions. The payment of 4,000 *l.* a year, termed House Money, and of 1,579 *l.* on account of South Sea Debt, was at the same time to cease and determine.

A change was also made in the mode of computing the management of Annuities for terms of years. The nominal capital was to be valued at 15 years' purchase, if the Annuities were originally granted for a term exceeding 50 years, and at 10 years' purchase if granted for a term of 50 years or under.

Lastly, the deductions from the allowance for management ceased, and the sum of 60,000 *l.* for exemption from stamp duties, together with the whole allowance out of profits of issue, then deemed as amounting to 128,078 *l.*, was to be paid direct into the Exchequer and carried to the Consolidated Fund.

Consequent saving to the public.

The immediate result of the changes made in 1861 was a saving to the public of 50,397 *l.* per annum, shown as follows:—

Paid to Bank for management:—

In 1861-2.—On 736,278,362 <i>l.</i> , including 4,857,275 <i>l.</i> nominal capital of annuities for terms of years, at 25 years' purchase	£.
On bank capital	244,884
	5,579
	250,463
In 1862-3.—On 733,778,541 <i>l.</i> , including 2,044,228 <i>l.</i> nominal capital of annuities for terms of years, at 10 years' purchase	200,066
	£. 50,397

Statement in Public Accounts of deductions from management.

During the whole period from 1833 up to 31 March 1862, it has been customary altogether to exclude the before-mentioned deductions from the Bank allowance for management from both sides of the published annual accounts of public income and expenditure, the net amount only of management paid to the Bank being stated on the expenditure side. Since 31 March 1862, the gross charge of management of the debt payable to the Bank of England, has been stated in the annual balanced accounts, the amounts formerly deducted having been paid into the Exchequer, and included as income, under the respective heads of Stamps and Miscellaneous Revenues, in accordance with s. 4 of 24 Vict. c. 3.

In the balanced accounts of income and expenditure contained in this Return, the mode of stating these deductions since 1862 has been extended to the whole period from 1833, upon one uniform system.

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The correspondence between the Chancellor of the Exchequer and Governors of the Bank of England, which led to the new arrangements made in 1861, was laid before Parliament in that year, and contains much detailed information relating to the allowances to the Bank for management from time to time, as well as to the Bank expenditure for management. It appears that the actual expense incurred by the Bank in managing the Public Debt in the year 1860, was computed by them as follows:—

Bank expenditure for management in 1860. No. 12, of 1861.

	£.
Salaries and allowances - - - - -	83,614
Rent, taxes, &c. - - - - -	29,943
Stationery and other miscellaneous charges - - -	10,729
Forgeries - - - - -	2,159
	<u>£. 126,445</u>

The charge for forgeries in this year was stated to have been less than the loss incurred on an average of former years. The net loss in the year 1830 alone, which included Fauntleroy's frauds, was 214,000 *l.* But owing to the adoption of greater facilities for preventing and detecting frauds, the average annual loss by frauds in the 10 years preceding 1861, was under 2,000 *l.* The average loss per annum for the whole period from 1808 to 1861, including legal expenses, was under 7,000 *l.*

Under the Act 24 Vict. c. 5, passed in 1861, a change was made in the mode of paying the Interest on Supply Exchequer Bills, by attaching coupons for the half-yearly interest which were made payable at the Bank of England, instead of the interest being paid annually at the office of the Paymaster General, at the time when the old Bills were exchanged for new Bills. In the following year, this Act was amended by 5 Vict. c. 3, and provision was made for payment to the Bank of England, an allowance for management of the Unredeemed Debt in Exchequer Bills, at the rate of 100 *l.* for every million of Exchequer Bills, according to the same mode of computation as that of the management of the Funded Debt.

Allowance for management of Exchequer Bills in 1862.

Upon the transfer of the preparation of Exchequer Bills and Bonds from the Exchequer to the Bank of England, in 1866, by the Act 29 & 30 Vict. c. 25, the rate of allowance to the Bank for managing both these heads of Unfunded Debt was fixed at 100 *l.* per million.

And of management of Exchequer Bonds in 1866.

The amount paid to the Bank of England in the year ended 31st March 1869, for management of the Public Debt, during the year to 5th April 1868, was as follows:—

Total amount paid to the Bank in 1868-9.

	£.	s.	d.
Total Capital of Funded Debt at 5th April 1867	694,437,853	17	2
Nominal Capital of Terminable Annuities, computed at 10 Years' Purchase - - -	10,056,919	7	6
TOTAL Unredeemed Capital - - - £.	704,494,273	4	8
On 600,000,000 <i>l.</i> at 300 <i>l.</i> per million - - -	£. 180,000	s. -	d. -
On 104,494,273 <i>l.</i> 4 <i>s.</i> 8 <i>d.</i> at 150 <i>l.</i> per million - -	15,674	2	10
	<u>195,674</u>	<u>2</u>	<u>10</u>
On 7,212,100 <i>l.</i> Unfunded Debt in Exchequer Bills and Bonds on 1st December 1867, at 100 <i>l.</i> per million -	721	4	2
TOTAL Allowance for Management - - - £.	196,395	7	-

BANK OF IRELAND.—MANAGEMENT OF PUBLIC DEBT.

Previously to 1797 the Public Funded Debt of Ireland payable in Ireland consisted only of Loan Debentures, Tontine Life Annuities, and the Debt due to the Bank of Ireland. By the Irish Act 37 Geo. 3, c. 54, holders of Government Debentures bearing interest at the rate of 3½ *l.*, 4 *l.*, and 5 *l.* per cent. respectively, were empowered to convert them into Stock, transferable and with the interest payable at the Bank of Ireland

No allowance for management prior to 1797.

Appendix, No. 13. half-yearly on 25th March and 29th September in each year. No provision, however, for payment of management to the Bank of Ireland was contained in that Act.

Allowances granted in 1797. Under section 7 of the Irish Act, 38 Geo. 3, c. 10, the following allowances were granted to the Bank of Ireland, for management of the Public Debt there, viz.:—

450 *l.* per million of the Principal Sum on which Interest was payable at the Bank of Ireland.

112 *l.* 10 *s.* per 10,000 *l.* of Annuities payable at the said Bank.

805 *l.* 15 *s.* 10 *d.* per million of any loan, for taking subscriptions and receiving contributions.

but ceased in 1808, when the Bank Charter was confirmed for ever. These allowances to the Bank of Ireland ceased in 1808. Under the Act 48 Geo. 3, c. 103, by which the Bank of Ireland's Charter was confirmed for ever, and the Governor and Company were empowered to increase their capital, they agreed to continue the management of the Public Debt of Ireland, payable in Ireland, and of all Loans for the service of Ireland, free of any charge, from and after the passing of the Act on 25th June 1808.

Provisions of Act of 1845. The provision for managing the Public Debt payable in Ireland by the Bank of Ireland, free of charge, was continued by section 3 of the Act 8 & 9 Vict. c. 3, passed in 1845, and which repealed the provision of the Irish Act 21 & 22 Geo. 3, by which the exclusive privilege of banking in Ireland had been granted to the Bank of Ireland. By the same Act of 1845, the existing rate of interest of 3½ *l.* per cent. to the Bank of Ireland for the capital debt of 2,630,769 *l.* 4 *s.* 8 *d.*, due to them by Government, was recited and confirmed.

New arrangement carried out in 1865; A new arrangement was carried out in 1865, under the Act 28 Vict. c. 16. The Public Debt payable in Ireland at that period amounted to about 37,200,000 *l.*, the charge for management of which, at the rate of 340 *l.* per million, would have amounted to 12,648 *l.* per annum. The excess of 10 *s.* per cent. (3¼ *l.* instead of 3 *l.* per cent.) paid to the Bank of Ireland beyond the rate of interest then paid to the Bank of England on their loan to the Government, was equal to 13,153 *l.* per annum. The Bank of Ireland therefore received indirectly as remuneration for the management of the Public Debt, something more than 340 *l.* per million.

And allowance to Bank of Ireland paid at the same rates as to the Bank of England. Under the provisions of the Act 28 Vict. c. 16, the Bank of Ireland was placed upon a similar footing with the Bank of England from 5th April 1865, in respect to the rate of interest on their debt due from Government, and of allowance for managing the Public Debt payable in Ireland. The rate of allowance for management was fixed as follows:

	£.
Where the capital of Unredeemed Debt, (including computed value of Terminable Annuities) is less than 30,000,000 <i>l.</i> -	340 per million.
Ditto - amounting to 30,000,000 <i>l.</i> and not exceeding 40,000,000 <i>l.</i> -	300 „
Ditto - exceeding 40,000,000 <i>l.</i> up to 40,000,000 <i>l.</i> -	300 „
And in excess of 40,000,000 <i>l.</i> -	150 „

Amount paid for management in 1868-9. The amount payable to the Bank of Ireland for management in 1868-9 was as follows:
On 36,988,303 *l.* - *s.* 8 *d.* at the rate of 300 *l.* per million - 11,096 *l.* 9 *s.* 10 *d.*

DISTINCTION BETWEEN NATIONAL DEBTS OF GREAT BRITAIN AND OF IRELAND AND NATIONAL DEBT OF THE UNITED KINGDOM.

Misapprehension as to the respective amounts of debt of Great Britain and of Ireland. In investigating the official statements of the National Debts of Great Britain and Ireland, published at various periods, considerable misapprehension has occasionally arisen as to the amount of the Public Debt of Ireland distinguished from that of Great Britain. This misapprehension appears to have been caused by the mode in which the respective amounts of the Debt of Great Britain and of Ireland have been stated in the Public Accounts, and some explanation upon this point may here be useful.

Subject investigated by Irish Taxation Committee in 1864-5. No. 513 of 1864. The whole subject was thoroughly investigated by the Irish Taxation Committee in 1864-5, when very full evidence as to the accounts of the Revenue, Expenditure, Debt, &c., of the two countries, both before and after the Union, was laid before the Committee, and may be found appended to their Report of 1864.

Irish Debt distinct from British, previously to 1817. Previously to the Union on 5th January 1801, the Public Debt of Ireland was altogether separate and distinct from that of Great Britain, although a large portion of the Irish Debt which had arisen during the war commencing in 1793, had been raised and funded in Great Britain. This distinction was continued after the Union so long as the revenues and debts of the respective countries remained separate. It should thus be borne in mind that

that up to 1817, when the revenues and debts of the United Kingdom were consolidated, the Irish Funded Debt consisted of two parts, the Debt funded in Ireland and that funded in England.

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The arrangements as to the respective debts of the two kingdoms were contained in the Seventh Article of the Union, which provided for the consolidation of the debts and other charges of the United Kingdom under certain contingencies, when the total expenditure was to be defrayed indiscriminately from the Joint Public Revenues.

Arrangements as to the respective debts contained in Seventh Art. of Union.

This provision was carried into effect from 5th January 1817 under the Act 56 Geo. 3, c. 98, by which the Public Revenues of Great Britain and Ireland were united and consolidated into one general fund to be charged with and "*from time to time applied indiscriminately to the payment of the whole of the interest of the National Debts of Great Britain and Ireland, and the Sinking Funds applicable to the reduction thereof, as one Joint Consolidated National Debt, Interest, and Sinking Fund.*"

Consolidation of debts in 1817, per 56 Geo. 3, c. 98.

From and after 5th January 1817, therefore, the only distinction that can properly be made in the National Debt of the United Kingdom, is to state the amount actually payable or paid in Great Britain and in Ireland; in other words, so far as regards the Funded Debt, to state the Amounts of Capital Stock of Funded Debt in the books of the Bank of England and the Bank of Ireland respectively.

Since 1817, only distinction as to debt payable in Great Britain or in Ireland.

It is only since the investigations of the Irish Taxation Committee were directed to this subject in 1864-5, that the importance of observing this distinction as to the Public Debt of Ireland has been felt. No such distinction had been previously made in published Accounts of the Public Debt, nor even in the Great Account of the National Debt from the Revolution up to 1858, laid before Parliament in that year; throughout the whole period comprised in this Account, the amounts of the National Debt payable in London and in Dublin, appear to be stated as the National Debt of Great Britain and Ireland respectively.

This distinction not sufficiently observed in published accounts. No. 443 of 1853.

For example, at pages 45 and 78, containing the detailed and the abstract statements of the Public Debt, the Total Amounts of the "National Debt of Great Britain and Ireland," including both Funded and Unfunded Debt, are stated as follows:

Nor in the great account published in 1858.

	Great Britain.	Ireland.	TOTAL.
	£.	£.	£.
A° 1815 - - - -	834,262,726	26,776,323	861,039,049
A° 1816 - - - -	817,228,237	28,740,246	845,968,483
A° 1817 - - - -	812,712,723	26,669,422	839,382,145

These are the amounts actually chargeable on the 5th January 1816, 1817, and 1818, respectively, and they include under the several heads of Great Britain and Ireland, the Capital Debt which had been actually funded in London and Dublin, and created for money raised in England and Ireland respectively, *wholly irrespective of the Country upon the Revenues of which such Debt was charged.*

The General Abstract Account of the National Debt contained in the Return of 1858, has been reprinted as Appendix 12 to the present Return, in which the Annual Amounts are continued up to 31st March 1869. No alteration has been made in the sums stated in the Return of 1858 up to 1817; but from this date the separate amounts appearing as the National Debt of Great Britain and of Ireland respectively have been omitted, and the Total Debt of the United Kingdom alone stated.

Amounts more correctly stated in Appendix 12 to the present Return.

MUTUAL TRANSFER OF STOCK AT BANK OF ENGLAND AND BANK OF IRELAND.

The first Act authorising the transfer of Stock by the holder, from the Bank of England to the Bank of Ireland, was the 57 Geo. 3, c. 79, passed 7th July 1817. Any amounts of the following Stocks were authorised so to be transferred, upon the following scale:

Mutual transfer on stated terms first authorised in 1817.

Stock at Bank of England.	To New Stock at Bank of Ireland.
100 l.—3 l. per Cent. Consols.	92 l. 17 s. 2 d. (Irish Currency)—3½ l. per Cent. Annuities.
100 l.—4 l. per Cent. Consolidated Annuities.	86 l. 13 s. 4 d.—5 l. per Cent. Annuities,
100 l.—5 l. per Cent., 1797, or Irish 5 l. per Cents. transferable at Bank of England.	108 l. 6 s. 8 d.—5 l. per Cent. Annuities or Debentures.

For the purpose of facilitating these transfers, it was enacted that Irish 5 l. per Cent. Annuities,

Appendix, No. 13.

Annuities, hitherto payable at the Bank of England on 25th March and 29th September in each year, should thenceforward become payable on 5th April and 10th October; and that the Irish 3½ l. per Cent. Annuities, hitherto payable on 24th June and 25th December, should thenceforward become payable on 5th July and 5th January.

Amounts in British and Irish currency, respectively.

At this period 100 l. British Currency was equivalent to 108 l. 6 s. 8 d. Irish Currency, the assimilation of the Irish to the British Currency not having been effected till 5th January 1826, per Act 6 Geo. 4, c. 79; although under the provisions of the Act 56 Geo. 3, c. 98, for consolidating the Public Revenues of Great Britain and Ireland, it was provided by section 26, that all accounts of receipts and payments of the Public Revenues in Ireland should be kept, and the amounts stated, in British Currency.

Further provisions in 1818,

By 58 Geo. 3, c. 23, s. 12, a similar power was given to the holders of 3½ l. per Cent. Annuities, which were created for the principal sum of 3,000,000 l., to be subscribed under the provisions of this Act, and were made payable at the Bank of England, to transfer such annuities into 3½ l. per Cent. Annuities, payable at the Bank of Ireland, at the rate of 108 l. 6 s. 8 d. Irish for 100 l. English Annuities.

The first recited Act of 57 Geo. 3, c. 79, was amended by an Act 58 Geo. 3, c. 80, and power was given to any person holding Stock in 3 l. per Cent. Consols, or 3½ l. per Cent. Annuities, to transfer them into corresponding Stock of 3½ l. per Cent. Annuities or Debentures at the Bank of Ireland, or to transfer 4 l. per Cent. Consolidated Annuities, or 5 l. per Cents. 1797, or Irish 5 l. per Cents. payable at the Bank of England, into corresponding Stock of 5 l. per Cent. Annuities, payable at the Bank of Ireland, upon the terms stated in the said first recited Act.

In 1821,

By the Act 1 & 2 Geo. 4, c. 73, further power was given to the holders of Stock in Ireland to transfer the amount to Stocks in Great Britain, under the following scale:

Stock at Bank of Ireland.	For New Stock at Bank of England.
100 l.—3½ l. per Cent. Annuities.	80 l. 16 s.—4 l. per Cent. Consolidated Annuities.
100 l.—4 l. per Cent. Annuities.	92 l. 6 s. 6 s.—4 l. per Cent. Consolidated Annuities.
100 l.—5 l. per Cent. Annuities and Debentures.	92 l. 6 s. 6 d.—Navy 5 l. per Cent. Annuities.

By section 2 of this Act no person was allowed to transfer less than 1,000 l. Stock.

And by section 17 this Act was to continue in force for three years from 5th July 1821, and no longer.

And in 1822.

One effect of the powers thus granted by the Acts of 1818 and 1821, of transferring Stock at the Bank of Ireland into lesser nominal amounts of Stock at the Bank of England, was to reduce to some small extent the total nominal amount of the Funded Debt of the United Kingdom, in the several years from 1st January 1818 to 5th January 1822, as has been already shown at page 556.

Under the provisions of 3 Geo. 4, c. 17, for converting 5 l. per Cent. Annuities and Debentures payable at the Bank of Ireland, into New 4 l. per Cent. Annuities, holders of Old 4 l. per Cent. Stock at the Bank of England were enabled to transfer such Stock into corresponding amounts of the New 4 l. per Cent. Annuities at the Bank of Ireland, and holders of New 4 l. per Cent. Stock at the Bank of Ireland, were also empowered to transfer such Stock into corresponding amounts of Stock of Old 4 l. per Cent. Annuities at the Bank of England, such transfer to be made upon the terms stated in the previous Acts.

Transfers more generally authorised in 1824.

In the Act 5 Geo. 4, c. 53, it was recited of the before-mentioned Acts, that the operation had been found highly beneficial, an amount exceeding 8,000,000 l. British Currency having been transferred from the Stocks in Great Britain to those in Ireland, and a certain amount of capital having also been transferred from Ireland to England; and after repealing the recited Acts, it was enacted that the holders of Stock or of Long Annuities in England or in Ireland, should be enabled mutually to transfer their capital Stock or Long Annuities into corresponding amounts of similar Stock or Annuities, under the terms stated in the Act.

Increased facilities for mutual transfers granted in 1861-2.

The general provisions of this Act of 1824 still remain in force; but increased facilities for the mutual transfer of Stocks and Annuities transferable at the Banks of England and Ireland respectively, were granted in 1861 and 1862, by the provisions of the Acts 24 & 25 Vict. c. 35, and 25 & 26 Vict. c. 21.

CIVIL LIST.

Note.—Some of the following information under this head is taken from a “Memorandum respecting the Civil List Revenues from the year 1700,” prepared by the late Mr. Hill, of the Treasury, preparatory to the Civil List arrangements on the accession of King George the Fourth.

THE Civil List is now understood to signify the annual sum granted by Parliament out of the Public Revenue, in lieu of the Hereditary Revenues surrendered to the public, and appropriated for the support and maintenance of the Sovereign and Royal Household. It had formerly a wider signification, both in England and in Ireland, and comprised the whole charge for the civil expenditure.

No separate Civil List before 1688.

The Civil List, as such, does not appear to have existed in England before the Revolution in 1688. Soon after the Restoration in 1660, the Parliament voted King Charles the Second a revenue of 1,200,000 *l.* a year, “for the constant yearly support of his Majesty;” and the same sum was voted to James the Second on his accession. These precedents were followed after the Revolution; and on 20th of March 1689, the Commons voted “that there be a revenue of 1,200,000 *l.* per annum “settled upon their Majesties for the constant necessary charge of supporting the Crown in time of peace.” This amount was intended to meet the whole public expenditure.

The first specific grant of the English Parliament for the Civil Government was made by the Commons on the 25th April 1689, when they resolved, “that out of the Public Revenue, for the charge of the Civil Government (including therein what is to be allowed for her Royal Majesty the Queen Regent, the Queen Dowager, the Prince and Princess of Denmark, and the Mareschal Schomberg) there be allowed the sum of 600,000 *l.* per annum.” On the 27th April 1689, it was resolved, “that the following articles are part of the charges of the Civil Government:—1. The perpetuities, amounting to 1,431 *l.* 12 *s.* per annum. 2. The sum of 18,209 *l.* 15 *s.* 4 *d.* per annum to the Queen Dowager. 3. The sum of 13,800 *l.* per annum for the Judges, Masters in Chancery, and Judges of Wales. 4. The perpetuities out of the Customs (except the 100 *l.* per annum to the heirs of Colonel Fairfax), &c., amounting to 338 *l.* per annum. 5. The provision for the Prince and Princess of Denmark.” A Bill to settle the revenue was afterwards brought in, which provided that the above sum of 600,000 *l.* should be directed to be so applied; but the Bill was not proceeded with.

First Parliamentary Grant for Civil Government, in 1689.

A further grant was made by the Commons on the 20th of December 1697, by a resolution, “That in a just sense and acknowledgment of what great things his Majesty has done for these Kingdoms, a sum not exceeding 700,000 *l.* be granted to his Majesty for his life, for the support of the *Civil List*,” and, under an Act of that Session, 9 & 10 Will. 3, c. 23, s. 14, certain revenues were recited as the funds out of which it was intended that this sum of 700,000 *l.* should be “supplied to his Majesty for the service of his household and family, and for other his necessary expenses and occasions.” This is the first Civil List Act passed by Parliament. The revenues appropriated for the Civil List of King William, and declared to be funds out of which it was intended that the necessary sums should be supplied to his Majesty “for the service of his household and family, and for other his necessary expenses and occasions,” were—

First Civil List Act, in 1697.

The Hereditary Revenues of the Crown, which are recited in this Act:

The Temporary Excise, originally granted by 12 Chas. 2, c. 23, during the King's life, and since continued until the demise of King William:

Revenues appropriated for Civil List of King William.

An additional subsidy of tonnage and poundage, known as the “new subsidy,” granted by the Act for the King's life.

If all these revenues, which were to supply the Civil List Funds, produced more than 700,000 *l.*, the overplus was not to be disposed of without the authority of Parliament. This restriction was repealed in 1700 by section 4 of the Act 12 & 13 Will. 3, c. 12, under which the funds for supplying the Civil List were diminished by the appropriation of 3,700 *l.* per week, out of the hereditary and temporary duties of Excise to the public use and service; the Act reciting that the necessity of public affairs required that this sum should be thus taken.

The duty of tonnage and poundage was first granted by an Act, 12 Chas. 2, c. 4, for the King's life, but no part of the produce was made applicable to the expenses of the civil Government. It was known as the “old subsidy.” These duties are expressed to be granted for defending and guarding the seas against all persons intending disturbance of trade, or invading the realm. There were various other duties imposed during the reign

Appendix, No. 13. of Charles the Second, professedly for the encouragement of trade, manufactures, and navigation; and the revenues arising under those Acts appear to have been collected by the officers of the Customs, and applied to the expenses of the Civil Government.

Their estimated produce in 1699. The following estimates of the annual produce of the funds appropriated to King William's Civil List, and of the Civil List Expenditure, were made in 1699, and are contained in an official MS. book deposited in the Record Office.

ACCOUNT of the Funds Appropriated to the Civil List.		£.
Hereditary Excise, together with an equivalent amount of the temporary Excise, after reserving a weekly payment of 6,000 <i>l.</i> ; per 7 & 8 Will. & Mary, c. 30	- - - - -	400,000
Hereditary Post Office Duties, after reserving a weekly sum of 600 <i>l.</i> ; under the same Acts	- - - - -	65,000
Small Branches of the Hereditary Revenue, viz.:		
First-fruits of the clergy	- - - - -	6,500
Tenths	- - - - -	11,800
Fines for Writs of Covenant and Writs of Entry, payable in the Alienation Office; net receipts, after paying officers' salaries, &c.	- - - - -	3,000
Post Fines (farmed up to 1708)	- - - - -	2,276
Wine Licenses (mortgaged up to 1701; future produce)	- - - - -	7,000
Sheriff's Profers	- - - - -	1,000
Compositions in the Exchequer	- - - - -	100
Seizures of uncustomed and prohibited goods	- - - - -	7,000
Revenue of Duchy of Cornwall, above officers' salaries	- - - - -	9,000
Rents of Crown Lands in England, and fines for leases	- - - - -	6,000
Duty of 4½ per cent. on specie, arising in Barbadoes and the Leeward Islands, in America	- - - - -	8,000
Tonnage and Poundage Duty; per 9 & 10 Will 3, c. 23	- - - - -	250,000
	£.	776,676

The deductions from the Hereditary Excise and Post Office revenues, here mentioned, were made to satisfy the principal and interest of two loans on Tallies for 400,000 *l.* and 45,000 *l.*, respectively, which were part of a sum of 500,000 *l.* granted for the expenses of the King's household and family, and other his Majesty's necessary occasions, by section 31 of 8 & 9 Will. 3, c. 30.

Detailed Charge of Civil List of King William III., in 1699. AN ACCOUNT of the PARTICULAR HEADS of EXPENSE in the CIVIL LIST, with an ESTIMATE of what each of them may at this time amount to per Annum, viz. :—

10 August 1699.	Per Annum.		
	£.	s.	d.
The Household Expense during this reign (including the Extraordinary in Flanders, &c.) has amounted, one year with the other, to 110,000 <i>l.</i> per annum, and although the officers of the Board of Green Cloth have proposed the lessening the same for the future to about 80,000 <i>l.</i> per annum, yet, no directions having been given therein, the said expense as it now stands may be reckoned to be after the rate of at least	100,000	—	—
Treasurer of the Chamber.—The established expense of this office amounts to about 25,000 <i>l.</i> per annum; and the bills of the 40 messengers of the Chamber, and of several other servants for travelling charges, lodgings out of Court, and stationery were furnished to the Secretary's offices, &c., according to warrants signed by his Majesty, Privy Council, Lord Chamberlain, and Secretaries of State, may amount, <i>communibus annis</i> , to about 10,000 <i>l.</i> in all	35,000	—	—
Great Wardrobe.—The yearly salaries and liveries payable by the Master of the Great Wardrobe, amount, per annum, to about 6,879 <i>l.</i> 2 s. 8 d.; the other expenses are very uncertain, but may be reckoned to amount (one year with the other) to at least 13,102 <i>l.</i> 17 s. 4 d., in all	20,000	—	—
Carried forward	155,000	—	—

	Per Annum.	Appendix, No. 13.
	£. s. d.	
Brought forward - -	155,000 - -	
Robes.—The charge in this office His Majesty has proposed shall not exceed per annum - - - - -	4,000 - -	
Works.—The expense in the Office of the Works is very uncertain; for the last 10 years it has been after the rate of near 40,000 <i>l.</i> per annum, but it is probable (unless some new palace be directed to be built) that the future charge may not amount to more than - - - - -	20,000 - -	
Gardens.—The charge of keeping His Majesty's gardens at Kensington, Hampton Court, and the Royal Garden by St. James's Park is established at 4,800 <i>l.</i> per annum, payable by Privy Seal at the Exchequer (besides which there is a patent fee of 200 <i>l.</i> per annum, payable to the superintendent of the gardens, and there is lately a sum of 5,000 <i>l.</i> , ordered to be paid by 200 <i>l.</i> a week, towards finishing the gardens at Hampton Court) - - - - -	4,805 - -	
Stables.—The expense of His Majesty's stables (over and above the salaries to the officers and servants of the stables, stable stipends, and pensions to superannuated servants and others laid aside, horse liveries and contingencies, which are borne on the household establishment, and amount to about 16,500 <i>l.</i> per annum), is as followeth, to wit:		
By Privy Seal, dated 22nd of August 1689, for servants' liveries per annum	5,876 7 6	
By another Privy Seal, dated the 10th of December 1691, for buying horses	2,500 - -	
And the extraordinary charge of His Majesty's stables during his being abroad, which hath been paid by particular Privy Seals in some years during the late war, has amounted to near 20,000 <i>l.</i> , and there may still be reckoned for His Majesty's progresses in England and Holland, about, per annum - - - - -	10,000 - -	

FOREIGN MINISTERS.

The ordinary entertainments of all such Ambassadors, Envoys, Residents, Consuls, and Agents, as are now abroad, amount to no more than 22,875 *l.* per annum; and their Extraordinaries (according to the Regulation made by His Majesty's Order in Council) to 5,800 *l.* per annum, as by the underwritten list or schedule appears, to wit:

	Ordinaries.	Extraordinaries.
	£.	£.
France - - - { E. Manchester, Ambassador - - -	5,200	1,600
- - - { Mr. Stanvon, Secretary - - -	730	-
Spain - - - - Mr. Stanhope, Envoy - - -	1,825	600
Portugal - - - Mr. Methuen, Envoy - - -	1,825	300
Switzerland - - Mr. Hervant, Envoy - - -	1,825	300
Florence - - - Sir L. Blackwell, Envoy - - -	1,000	400
Bruxells - - - Mr. Hill, Envoy - - -	1,825	300
Sweden - - - Mr. Robinson, Resident - - -	1,460	400
Denmark - - - Mr. Gregg, Resident - - -	730	400
Brandenburgh - Mr. Stepney, Envoy - - -	1,825	300
Zell - - - Mr. Cresset, Envoy - - -	1,825	300
Vienna - - - Mr. Sutton, Resident - - -	730	600
Hamburgh - - - Sir P. Ryeaut, Resident - - -	1,095	300
Algier - - - Mr. Cole, Consul - - -	600	-
Tripoli - - - Mr. Loddington, Consul - - -	380	-
In all - - - £.	22,875	5,800

But in regard there is not any ambassador or envoy either in Holland, Germany, Savoy, or some other places to which it may be thought necessary hereafter to send, and because frequent occasions happen of employing persons to carry His Majesty's compliments of congratulation or condolence to several princes, and for that the bills of extraordinaries of the ministers abroad do many time exceed the regulation and yet are allowed by His Majesty's particular order; the charge may be reckoned - - - - -

40,000 - -

FEES AND SALARIES.

Being such as have usually been accounted part of the Civil List, exclusive of the salaries paid out of the revenues of the Duchy of Cornwall, Principality of Wales, and other land revenues by the receivers thereof, to several officers concerned in the management of those revenues in passing the accompts for the same amount, as by the underwritten schedule, to 80,209 *l.* 14 *s.* 5 *d.*

	Per Annum.	
	£. s. d.	£. s. d.
Lord Chancellor, at the Post Office - - -	2,000 - -	
By Receiver of the Duchy of Cornwall - - -	2,000 - -	
	4,000 - -	
Lord President of the Council, at the Exchequer - - -	1,500 - -	
Carried forward - - - £.	5,500 - -	242,178 7 6

FREES AND SALARIES—continued.			Per Annum.	Per Annum.
	£.	s. d.	£.	s. d.
Brought forward - - -			5,500	- - 242,176 7 6
Lord Privy Seal, at the Exchequer - - -	1,460	- -		
" " Custom House - - -	365	- -		
Lord Jersey, Principal Secretary of State, 100 l. and 1,850 l. -			1,825	- -
James Vernon, Esq., the like - - -			1,950	- -
Vice Chamberlain (besides what paid on Household Establishment) - - -			1,950	- -
Twelve Judges of England, each 1,000 l. - - -			600	- -
Two Justices of Chester, first 500 l., and the other 200 l. - -			12,000	- -
Eleven Masters in Chancery, each 100 l. - - -			700	- -
Baron of the Exchequer, called Puisny or Cursitor Baron -			1,100	- -
His Majesty's Attorney General - - -			163	6 8
His Majesty's Solicitor General - - -			81	6 8
Earl Portland, as First Gentleman of the Bed-chamber - - -	£.	s. d.	70	- -
Nine other Gentlemen of the Bed-chamber, each 1,000 l. per annum - - -	2,000	- -		
Eight Grooms of the Bed-chamber, each 500 l. - - -	9,000	- -		
Sir Charles Cotterell, Master of the Ceremonies - - -	4,000	- -	15,000	- -
Mr. Dormer, Assistant - - -			300	- -
Mountsr. Le Bas, Marshall - - -			121	13 4
Earl of Romney, Master General of the Ordnance - - -			100	- -
Sir Henry Goodrick, Lieutenant General - - -			175	18 4
Christopher Musgrave, Esq., Clerk - - -			66	13 4
John Charlton, Surveyor - - -			36	10 -
James Lowther, Esq., Clerk of the Deliveries - - -			36	10 -
Harry Mordaunt, Esq., Treasurer - - -			18	5 -
William Meesters, Esq., Storekeeper - - -			40	- -
Thomas Gardner, Keeper of Small Arms - - -			54	15 -
John Fitch, Work Master - - -			15	4 2
Colonel Brown, Master Gunner of England - - -			120	- -
Eight of the Commissioners for Trade, each 1,000 l. - - -	£	s. d.	36	10 -
Secretary to the said Commissioners, for himself and clerks - - -	8,000	- -		
Four Clerks of the Council, for business relating to the said Commission for Trade - - -	1,090	- -		
Four Clerks of the Council, each 250 l. - - -	400	- -	9,490	- -
Two Keepers of the Council Chambers, each 45 l. 12 s. 6 d. -			1,000	- -
Mr. Hill, Latin Secretary - - -			91	5 -
Mr. Henshaw, French Secretary - - -			80	- -
Ten Serjeants-at-Arms, each 100 l. 7 s. 6 d. per annum - -			66	13 4
King's Herald and Pursuivants-at-Arms - - -			1,003	15 -
Sir Christopher Wrenn, Surveyor of His Majesty's Works -			420	- -
Mr. Talman, Comptroller - - -			45	12 6
Mr. Lloyd, Paymaster - - -			27	7 6
Mr. Oliver, Master Mason - - -			36	10 -
Mr. Banks, Master Carpenter - - -			18	5 -
Mr. Hopson, Purveyor - - -			18	5 -
Mr. Dickenson, Clerk Engrosser - - -			12	3 4
Mr. Ireland, Master Glazier - - -			66	13 4
Charles Atherton, Serjeant Plumber - - -			19	9 -
Alexander Fort, Master Joiner - - -			18	5 -
Richard Stacey, Master Bricklayer - - -			52	12 6
John Grove, Master Plasterer - - -			18	5 -
Grinling Gibbon, Master Carver - - -			18	5 -
Matthew Roberts, Plumber at Windsor - - -			27	7 6
John Morris, Joiner of the Privy Chamber - - -			18	5 -
Mem.—Besides these salaries to the officers of the Works, payable at the Exchequer, there is paid to them and some others, by the Paymaster of the Works, without any warrant from the Treasury, about 1,440 l. per annum.			19	11 8
Earl of Bath, Housekeeper at Saint James - - -			80	- -
Lord FitzHarding, Keeper of the Mall - - -			100	- -
Lord Jersey, Keeper of Hyde Park - - -			200	- -
Earl of Rochester, Keeper of New Park - - -			109	10 -
Earl of Romney, for Keepers of Greenwich Park - - -			100	- -
Mrs. E. Elliott, Keeper of His Majesty's House and Wardrobe at Newmarket - - -			200	- -
Robert Ford, Keeper of the House and Garden there - - -			36	10 -
Carried forward - - - £.	55,456	3 2	242,176	7 -

FEES AND SALARIES— <i>continued.</i>	Per Annum.			Per Annum.		
	£.	s.	d.	£.	s.	d.
Brought forward - - -	55,456	3	2	242,176	7	6
Henry Villiers, Esq., Keeper of the Tennis Court - - -	132	3	4			
Under Keepers of Saint James's Park - - - - -	60	-	-			
Under Keepers and other officers of Richmond New Park, about	69	-	-			
Under Keepers of Waltham Forest - - - - -	233	10	-			
John Branch, Keeper of Battles Walk in Windsor Forest -	50	-	-			
James Grahme, Esq., or his Assistants, Keepers of Bagshot Park						
and Lodge - - - - -	5	6	8			
Sir Algernon May and Mr. Petit, Keepers of the Records in						
the Tower - - - - -	500	-	-			
Comptroller of the Treasury of the Chambers Office at the						
Custom House - - - - -	150	-	-			
Master of the Otter-hounds, payable at the Custom House -	28	-	1			
Usher of the Black Rod, Sir D. Mitchel - - - - -	200	-	-			
Master of the Rolls, for keeping the House of the Converted						
Jews, &c. - - - - -	27	4	7			
Ditto, for writing and examining the original Estreats in						
Chancery - - - - -	10	-	-			
William East, Esq., Clerk of the Estreats in the Common Pleas						
Captain Studholme, Keeper of the Private Roads, 2 s., and						
3 s. 4 d. per diem - - - - -	97	6	8			
Mr. Brien, Housekeeper and Wardrobe Keeper at Kensington	300	-	-			
Dr. Bentley, Library Keeper at St. James's - - - - -	200	-	-			
Mr. Beaubinsson, Keeper of Bows, Small Arms, and Setting Dogs	380	-	-			
Mr. Kien, Closet-keeper to His Majesty - - - - -	200	-	-			
Richard Welbeck, Stable-keeper at Reading - - - - -	12	3	4			
Keeper of the Parliament House - - - - -	9	2	6			
Sir John Williamson, Keeper of the Paper Office at Whitehall	160	-	-			
Speaker of the House of Commons, 5 l. per diem - - -	1,825	-	-			
Lord Wharton, Chief Justice in Eyre, Trent South - - -	166	13	4			
Duke Devon, Chief Justice in Eyre, Trent North - - -	100	-	-			
Earl of Portland, Superintendent of the Gardens - - - -	200	-	-			
Monsieur Auverquere, Master of the Horse - - - - -	66	13	4			
Robert Wintour, Secondary in the Crown Office, King's Bench	50	-	-			
Comptroller of the Revels - - - - -	12	3	2			
Charles Killigrew, Master of the Revels - - - - -	10	-	-			
Henry Harris, Yeoman of the Revels - - - - -	9	2	6			
Ditto - as Graver of Seals - - - - -	50	-	-			
Mr. Jones, Apothecary to the Household - - - - -	53	6	8			
Mr. James Chase, Apothecary to the King's Person - - -	115	-	-			
Mr. Warner, Master of the Barges - - - - -	30	-	-			
Dolben and Can, Clerks of the Fines at Ludlow - - - -	20	-	-			
Mr. Child, Wardrobe Keeper at Westminster - - - - -	32	5	-			
Philip Ryley, Esq., Surveyor of the Woods, Trent South -	50	-	-			
Thomas Hewitt, Esq., Surveyor of the Woods, Trent North -	50	-	-			
Sir Thomas Pinfold, Judge Advocate - - - - -	20	-	-			
Mr. Day, Governor of Bermudas - - - - -	240	-	-			
Sir Lambert Blackwell, Knight Harbinger - - - - -	195	16	8			
Captain Tancred, Master of the Harriers - - - - -	500	-	-			
Mr. Pulein, Master of the Studs - - - - -	200	-	-			
Duke St. Albans, Master of the Hawks - - - - -	1,372	10	-			
Mr. Tate, Poet Laureat - - - - -	100	-	-			
Mr. Rymer, Historiographer Royal - - - - -	200	-	-			
Mr. Todrell, Clerk of the Parliament - - - - -	10	-	-			
Andrew Laurence, late Surveyor of the Private Roads - -	36	10	-			
John Thompson, Solicitor for Taxes - - - - -	200	-	-			
Conservator and Keepers of Dean Forest - - - - -	210	-	-			
Mr. Burridge, Riding Forester in New Forest - - - -	9	2	6			
Robert Stephens, Messenger of the Press - - - - -	60	-	-			
Parry Walton, Repairer of His Majesty's Pictures - - -	200	-	-			
Henry Baker, Solicitor to the Treasury - - - - -	200	-	-			
Robert Thorowkettle, a Messenger of the Chamber attending the						
Treasury, 3 s. 4 d. per diem at the Exchequer, and 3 s. 4 d.						
Custom House - - - - -	121	13	4			
Doorkeepers of the House of Lords, for each Session - -	50	-	-			
Doorkeepers of the House of Commons - - - - -	40	-	-			
Under Clerks of the House of Commons - - - - -	110	-	-			
Mrs. Royall, Housekeeper of the House of Commons - -	10	-	-			
Clerk Assistant, as a bounty - - - - -	50	-	-			
John Hurst, attending the Treasury, in reward for carrying letters	20	-	-			
Chancellor of His Majesty's Exchequer - - - - -	26	13	4			
King's Remembrancer - - - - -	55	17	4			
Treasurer's Remembrancer - - - - -	64	2	1			
Clerk of the Pipe - - - - -	107	4	2			
Comptroller of the Pipe - - - - -	40	-	-			
Carried forward - - - £.	65,589	13	9	242,176	7	6

FEES AND SALARIES— <i>continued</i> .	Per Annum.			Per Annum.		
	£.	s.	d.	£.	s.	d.
Brought forward - - -	65,589	13	9	242,176	7	6
Two Auditors of the Imprests, each 100 marks per annum - -	133	6	8			
Secondaries in the King's Remembrancer's Office - - -	8	-	-			
First Secondary in the Treasurer's Remembrancer's Office - -	5	-	-			
Second Secondary in that Office - - - - -	30	13	4			
Sworn Clerks in the King's Remembrancer's Office - - -	7	13	4			
Clerks in the Treasurer's Remembrancer's Office, 22 <i>l.</i> 10 <i>s.</i> , payable every second year - - -	11	5	-			
The two Secondaries in the Pipe Office, each 10 <i>l.</i> - - -	20	-	-			
Foreign Apposer in the Exchequer - - - - -	40	-	-			
Clerk of the Foreign Estreats in the Exchequer - - -	96	13	4			
Arnold Squibb, Clerk of the Nichills - - - - -	20	-	-			
Clerk of the Pleas in the Exchequer - - - - -	5	-	-			
Nathaniel Booth, Surveyor of the Greenwax in the Exchequer -	250	-	-			
Lords Commissioners of the Treasury - - - - -	8,000	-	-			
Under Treasurer of His Majesty's Exchequer - - - -	173	6	8			
Auditor of the Receipt. His patent fee is 316 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> per annum,—						
But there is paid to him only - - - - -	260	3	4			
To his clerk in the Tally Court - - - - -	36	10	-			
And to another clerk in his office - - - - -	20	-	-			
	316	13	4			
Ditto more, for attendance in the vacations - 200 - -						
Ditto more, for business about the annuities for 99 years - - - - -	500	-	-			
Ditto more, for the annuities lately on $\frac{5}{7}$ and $\frac{2}{7}$ Tonnage - - - - -	150	-	-			
	850	-	-			
Clerk of the Pells; his patent fee (including 20 <i>l.</i> for his clerks) is - - - - -	172	6	8			
Ditto more, for attendance in the vacations - - -	45	8	4			
Ditto more, for attendance on the Lords of the Treasury for dispatch of His Majesty's affairs - - -	100	-	-			
Ditto for business relating to the annuities for 99 years - - - - -	400	-	-			
Ditto more, for locking up the Treasury - - - - -	50	-	-			
	767	15	-			
The two Chamberlains, each 52 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> per annum - -	104	6	8			
The two Deputy Chamberlains, for striking tallies, each 50 <i>l.</i> per annum. And in the Latin Order, each 7 <i>l.</i> more. In all - - -	114	-	-			
The eldest of the said two Deputies, for locking up the Treasury - - -	40	-	-			
The two Deputy Chamberlains, for joining tallies, each 5 <i>l.</i> - -	10	-	-			
The eldest of the four Tellers - - - - -	33	6	8			
The other three Tellers, each 31 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> per annum - -	95	-	-			
The said four Tellers for paying the annuities - - - -	300	-	-			
The Usher of the Receipt Patent Fee, 6 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> , and in Latin Order 5 <i>l.</i> - - - - -	11	13	4			
The Tally Cutter in the Latin Order - - - - -	5	-	-			
Two clerks to the Clerk of the Pells in the Latin Order, one 6 <i>l.</i> and the other 5 <i>l.</i> - - - - -	11	-	-			
Grooms of the Receipt divided between the Usher and the Tally Cutter - - - - -	2	-	-			
A clerk in the Auditor's Office of Receipt for entering orders of loan - - - - -	50	-	-			
Four Messengers of the Receipt, several allowances of 58 <i>l.</i> 16 <i>s.</i> 10 <i>d.</i> each - - - - -	235	7	4			
Two Messengers attending Mr. Chancellor of the Exchequer, 36 <i>l.</i> 10 <i>s.</i> each - - - - -	73	-	-			
Porter at the gate of the Receipt - - - - -	20	-	-			
Mr. Hume and Mr. Cremer, for examining the Tellers' vouchers; the first 300 <i>l.</i> , and the other 200 <i>l.</i> - - - - -	500	-	-			
Paymaster of the Million Lottery Tickets - - - - -	500	-	-			
Comptroller of - ditto - - - - -	200	-	-			
Paymaster of the Malt Lottery Tickets - - - - -	400	-	-			
Comptroller of - ditto - - - - -	200	-	-			
Agents for taxes, and their clerks and messengers (besides 450 <i>l.</i> per annum paid to them out of the duties on houses and marriages) - - - - -	980	-	-			
				80,209	14	5

MEMORANDUM.

Besides the foregoing list of salaries, amounting to 80,029 *l.* 14 *s.* 5 *d.*, there are divers claims on account of patents granted by King Charles the Second, to his gentlemen, grooms, and pages of the bed-chamber, masters of

Carried forward - - - £. 322,386 1 11

Brought forward - - -

Per Annum.		
£.	s.	d.
322,386	1	11

request, auditors of the revenue, and very many other of his servants during their lives, which, if considered with the arrears thereof, would amount to extraordinary sums.

Also in this list the salaries to the trustees for Exchequer Bills and their officers, amounting to 4,660 *l.* per annum, and the allowance of 650 *l.* to the Auditor of the Receipt for the business relating to the said Bills, are omitted upon supposition that the same are not to be part of the Civil List, because all the Bills (except 50,000 *l.* for the encouragement of bringing in plate to be coined, and 43,435 *l.* for premiums to the subscribers for circulating the said Bills) were issued for the use of the war.

Nor is the allowance of 1,200 *l.* per annum, inserted for the Honourable Ralph Grey, Governor in Chief of Barbadoes, which is payable to him out of the duty of 4½ per cent. at the price current at the place, because he may be esteemed a military officer, and for that the said allowance is deducted out of the said revenue upon the place before the clear money arising by the sale here is answered to His Majesty.

And it is further to be noted, that although great care has been taken in the collecting of the foregoing list, yet some few salaries may have been omitted thereout, and others that have never yet been accounted part of the Civil List may hereafter be added, as the allowances to several officers of His Majesty's Castle or Forest of Windsor, which have been heretofore constantly paid out of the revenues to the Honour and Castle of Windsor, and some old stipends also, which were payable out of land revenue in several counties by the receivers thereof, are like to come to the Exchequer for satisfaction, because the lands or rents out of which the same were payable are either sold or granted away.

PENSIONS AND PERPETUITIES.

To wit, such as have been either originally granted in this reign, or else those granted in former reigns, upon which some payments have been made since His Majesty's access to the Crown, and are therefore accounted part of the Civil List, viz.:

	Per Annum.		
	£.	s.	d.
Henry, Lord Auverquere, out of Duchy of Cornwall and Principality of Wales	4,000	—	—
Duke of St. Albans, on first-fruits and tenths, 1,000 <i>l.</i> , alienations, 500 <i>l.</i> , Wales, 500 <i>l.</i>	2,000	—	—
Duchess of Buccleuch, on Excise	4,000	—	—
Duchess and young Duke of Grafton, on ditto, 1,000 <i>l.</i> and 2,000 <i>l.</i>	3,000	—	—
Duke of Northumberland, on ditto	3,000	—	—
Duke of Southampton, on ditto	3,000	—	—
Duke Schonberg, on the Post Office	4,000	—	—
Duchess of Cleveland, on ditto	4,700	—	—
Earl of Rochester, on ditto	4,000	—	—
Earl of Rochford, on ditto	1,000	—	—
Duke of Leeds, on ditto	3,500	—	—
William Dockura, on ditto	500	—	—
William Brockett	400	—	—
Samuel Johnson, Clerk, for life of himself and son	300	—	—
Dr. Titus Oates, for life of himself and wife	300	—	—
Corporation of Berwick, on Customs	100	—	—
Corporation of Clifton, Dartmouth, Hardness, on ditto	40	—	—
Corporation of Hull, on ditto	18	—	—
Thomas Hyde, et ux, on ditto	50	—	—
Amias and Juliana Hext, on ditto	200	—	—
Corporation of Lyme, on ditto	100	—	—
Duchess of Richmond, on Excise	1,000	—	—
Earl of Bath, on Post Office, 2,500 <i>l.</i> , first-fruits and tenths, 2,500 <i>l.</i> , and Duke of Cornwall, 3,000 <i>l.</i>	8,000	—	—
Earl of Oxford, on first-fruits	2,000	—	—
George Booth, Esq., on tenths	600	—	—
Elizabeth Hamilton, on tenths	500	—	—
James and William, her sons	850	—	—
Anthony Henley, Esq., on ditto	2,000	—	—
Executors of Charles Toll (afterwards it goes to the Lord Cornwallis), on ditto	1,000	—	—
Sir Samuel Morland, on tenths, 200 <i>l.</i> , Excise, 200 <i>l.</i>	400	—	—
Countess of Plymouth, on alienations, 1,000 <i>l.</i> , tenths and first-fruits, 2,000 <i>l.</i>	3,000	—	—
Robert Bertie, on the Exchequer in general	40	—	—
Jane Browning, on ditto	60	—	—
Earl of Castlehaven, on ditto	300	—	—
Charles Dormer, late a page of honour	120	—	—
Carried forward - - - £.	53,078	—	—
	322,386	1	11

Appendix, No. 13.

	Per Annum.	Per Annum.
	£. s. d.	£. s. d.
Brought forward - - -	58,078 - -	322,386 1 11
George Fielding, late a page of honour - - -	120 - -	
Nicholas Nedham, the like - - -	120 - -	
Dr. Nicholas Gibbon - - -	100 - -	
Monsr. Gastigny - - -	500 - -	
Chancellor of the Garter for Poor Knights, et ab. - - -	570 5 -	
Sir Robert Killigrew - - -	400 - -	
Earl of Kinoul - - -	1,000 - -	
Sir Peter Killigrew, on Duchy of Cornwall - - -	300 - -	
Duke of Norfolk, on the Exchequer in general - - -	3,000 - -	
Fishermen of Great Yarmouth, on Excise - - -	160 - -	
Heirs of Thomas Charges, out D. 12, p. Chald. on sea coals - - -	500 - -	
Bishop of Chester, for four Lancashire preachers out of land revenue - - -	200 - -	
Bishop of Oxford, for Doctor Hyde, 20 l., and two students at Oxon, 40 l. - - -	100 - -	
University of Cambridge - - -	10 - -	
Ditto for a divinity lecturer - - -	13 6 8	
Ditto for a physic reader - - -	40 - -	
Ditto for a reader of the civil law - - -	40 - -	
Ditto for Emanuel College there - - -	16 13 4	
University of Oxford, for a divinity lecturer - - -	13 6 8	
Ditto for a physic reader - - -	40 - -	
Ditto for a reader of the civil law - - -	40 - -	
Eton College - - -	42 - -	
Master of Southwell School - - -	10 - -	
Master of the Temple - - -	37 6 8	
Dean and Chapter of Lichfield - - -	10 - -	
Vicar of Lichfield - - -	15 - -	
French masters in the Savoy - - -	60 - -	
Vicar of the Tower - - -	6 13 4	
Ministers in the Isle of Man - - -	100 - -	
Ministers of Lestwithiell, on Duchy of Cornwall - - -	30 - -	
Sir Robert Cotton, perpetuity - - -	5 6 8	
Governor of Christ's Hospital, a pension granted to the Mayor and Aldermen of London for the support of the children of that Foundation - - -	370 10 -	
Greenwich Hospital - - -	2,000 - -	
Poor of St. Martin's Parish - - -	100 - -	
Poor of St. Margaret's, Westminster, and King Charles I.'s Hospital - - -	100 - -	
Poor of St. James's Parish - - -	50 - -	
Poor of St. Michael's, Cornhill - - -	12 4 -	
Poor of St. Magnes, London - - -	21 4 8	
Poor of St. Buttolphs, London - - -	7 - -	
Poor of Wallbrook Parish - - -	7 13 4	
Poor of Hampton Town - - -	50 - -	
Thomas Lane, granted for service in King Charles II.'s escape - - -	500 - -	
John Rogers and his wife, the like - - -	100 - -	
Heirs of Charles Fairfax, on Customs - - -	100 - -	
Lady Wyndham's daughters - - -	400 - -	
Sir Thomas Wyndham - - -	600 - -	
Colonel Gifford - - -	300 - -	
Thomas Whitgrave - - -	200 - -	
Executors for Nicholas Tettershall, for three lives - - -	100 - -	
Heirs of Nicholas Yates - - -	100 - -	
Elizabeth, relict of the late Archbishop Tillotson, on $4\frac{1}{2}$ per cent. - - -	600 - -	
		71,396 10 4

Memorandum.—The Claims which may be made on the Letters Patents of King Charles II., granting Pensions for Life or Terms of Years, are scarce to be computed, to wit, such as these following :

	£. s. d.
To Lord Grandison and Edward Villiers, Esq., for 99 years, if the Duchess of Cleveland so long live, on Excise - - -	6,000 - -
To the Lord Danby (now Duke of Leeds), on Excise - - -	5,000 - -
To the Lord Viscount Osborn, his son - - -	500 - -
To the late Earl of Macclesfield and his son, the present Earl - - -	1,000 - -
To the late Duke of Buckingham, for 21 years - - -	2,500 - -
The Creation money to the nobility on all which pensions, except that to the Duke of Bucks, there is between 20 and 30 years' arrears due, but on his only 18 years. There are very many more of this kind, besides arrears due on a vast number of pensions granted in the former reigns, which are since fallen by the death of the patentees.	
Carried forward - - -	£ 393,782 12 3

	Per Annum.	
	£. s. d.	
Brought forward - - -	393,782 12 3	
Band of Gentlemen Pensioners.—There is payable to William Smith, Esq., Paymaster, upon account for this band, to wit, for the Captain 1,000 <i>l.</i> per annum, Lieutenant 500 <i>l.</i> per annum, Standard Bearer 310 <i>l.</i> per annum, Clerk of the Cheque 120 <i>l.</i> per annum, Harbinger 70 <i>l.</i> per annum, and 40 gentlemen 100 <i>l.</i> per annum a-piece, in all - - - - -	6,000 - -	
Late Queen's Treasurer, Mr. Nicholas.—There is payable to him upon account according to an establishment signed by His Majesty, viz. :—		
	£. s. d.	
For Salaries to the said late Queen's servants - - -	14,278 16 8	
And for the late Queen's charities, continued on the said establishment - - - - -	8,619 18 -	
And also for Exchequer Fees and contingent charges, about - - - - -	600 - -	
Queen Dowager.—By two several Letters Patents, dated in the years 1672 and 1674, there is payable to Her Majesty, out of Excise - - - - -	12,209 15 2	
And there was further granted to her by Letters Patents of the late King James, out of the Exchequer in general, during Her Majesty's life - - - - -	6,000 - -	
Prince and Princess of Denmark.—By Letters Patents of King Charles the Second, and there is payable out of Excise - - -	30,000 - -	
And by Letters Patent of his present Majesty, pursuant to an Act of Parliament, out of ditto, more - - - - -	20,000 - -	
Duke of Gloucester.—By Letters of Privy Seal - - - - -	- - -	
Bounties.—To wit, to French Protestants usually paid - - -	15,000 - -	
And other payments made by way of bounty at the Exchequer, by warrants under His Majesty's Royal Sign Manual on the General Privy Seal, have hitherto during this whole reign amounted one year with another, to at least - - - - -	20,000 - -	
Secret Services.—There is paid to the Secretary of the Treasury, about - - - - -	25,000 - -	
And to the Principal Secretaries of State - - - - -	5,000 - -	
Privy Purse.—His Majesty has appointed for the use thereof - - -	- - -	
Jewells and Plate.—The charge for jewells in the last 10 years (because some extraordinary jewells were bought) hath been after the rate of 6,000 <i>l.</i> per annum, but it is probable that for the future the same will not exceed - - -	3,000 - -	
The expense for plate furnished by His Majesty's goldsmith into the Jewell Office, although it hath, one year with another, during this reign amounted to upwards of 8,000 <i>l.</i> per annum, yet in regard His Majesty has given direction for calling in the plate delivered to ambassadors and great officers, upon their return, death, or removal, it may be reckoned for the future to be about - -	6,000 - -	
Contingents of divers natures to wit : For law charges, liberates of the Upper and Lower Exchequer, bills of the messengers of the said Exchequer, for travelling charges, rewards for extraordinary service, surplusages of accounts of sheriffs and others, incidents at the Treasury paid to the chamber keeper, incidents of the commissioners for trade, agents for taxes and others, passing commissions for administration of the Government in the king's absence, and to other extraordinary commissions, printers' bills, rent for Mote Park, and for repairs in divers parks, rewards for apprehending coiners and counterfeiters of the coin, burglars and highwaymen (not paid for by the sheriffs), conspirators and libellers, and many other particulars (not to be foreseen or enumerated (exclusive of any rewards or charges owing to receivers of taxes upon warrants signed, which likewise amount to a considerable sum), will by an estimate taken from what has been paid in the last 10 years, to be at least - - - - -	40,000 - -	
	£. 660,491 2 1	

MEMORANDUM.

The small pensions charged on the rent of the Royal Oak Lottery are omitted in the preceding estimate, because the said rent is not mentioned in the Act to be one of the funds for supplying the 700,000 *l.* per annum to the Civil Government; but it is likely that at the end of the term, most of the said pensioners will be suitors to the Treasury for payment out of the Civil List money; and if those pensions shall be made part of the Civil List, and also the charges of repairs in His Majesty's several parks, the inclosures now making in New Forest, the rewards and extraordinary charges to receivers of taxes, and the salaries and incidents relating to Exchequer Bills, which are omitted in the preceding estimate, then the debt to the Civil List, which by computation at Christmas next will amount to near 800,000 *l.*, will every year grow greater, although no addition should be made to the Duke of Gloucester's annuity nor any new pensions granted; besides too, in regard, the Treasury is accountable for the overplus of the funds granted for the Civil List above 700,000 *l.* per annum; and no grant or lease of lands can after 25th December 1699 be made for less than the full worth or improved yearly value, nor any fine for the same be remitted; it is probable it may increase these heads of expense, to wit, Bounties, Secret Services, and Privy Purse, or some of them.

Appendix, No. 13.

The actual Net Receipt of the Civil List Funds for the Year ending Michaelmas 1700, was as follows:

Net Income and Expenditure of the Civil List in 1699 and 1700.

	£.	£.
Hereditary and Temporary Excise - - - - -	377,294	
Post Office - - - - -	77,384	
Small branches - - - - -	46,425	
Tonnage and Poundage Duty - - - - -	193,592	
		694,695
Add Duties which were also applicable to the Civil List, but which ceased to be so applicable in the course of this year:—		
Plantation Duty, per 25 Charles 2, c. 7, to March 1700 - - -	1,034	
Five shillings a ton on French Shipping, per 12 Charles 2, c. 8, to September 1699 - - - - -	684	
Additional Duty of 25 per Cent. on French Goods and Merchandise, per 7 & 8 Will. and Mary, c. 20, to March 1700 - - -	33,380	
On Wrought Silk from India, per 9 & 10 Will. 3, c. 44, repealed per 11 Will. 3, c. 10 - - - - -	9,291	
		44,389
TOTAL Net Receipts in Year to Michaelmas 1700 - - - £.		739,084

The Civil List Revenue for the following year ending Michaelmas 1701, which was the last complete year of the reign of King William the Third, who died 8th March 1702, amounted to the following sums:—

	£.	£.
Hereditary and Temporary Excise - - - - -	413,075	
Post Office - - - - -	75,258	
Small Branches - - - - -	55,141	
Additional Subsidy of Tonnage and Poundage - - - - -	297,070	
TOTAL Net Receipts in Year to Michaelmas 1701 - - - £.		800,544

But out of the Revenues of these two years there was applied:—

	£.	£.
Towards the Public Expenditure, the surplus of the revenue, about 700,000 <i>l.</i> a year, for one year to Christmas 1700 - - -	80,298	
Towards the reservation of 3,700 <i>l.</i> a week, per 12 & 13 Will. 3 - - -	34,000	
Towards the Bankers' Debt - - - - -	466	
Out of India Silk - - - - -	5,300	
TOTAL - - - £.		170,064

leaving for payment of the expenses of the Civil Government for these two years the sum of 1,409,564 *l.*, or an average net income of 704,782 *l.*

This statement shows the general nature of the funds appropriated to the expenses of the Civil Government in the latter years of the reign of King William the Third. It appears, therefore, that Parliament passed from time to time Acts affecting those revenues, and appropriating portions towards defraying various charges for the public service. The expenses actually defrayed out of the Civil List in the year ended Michaelmas 1700, amounted to 682,819 *l.*, and in the year to Michaelmas 1701, to 704,339 *l.* The general nature of the expenditure in each year was precisely similar, and comprehended every expenditure of the country, except payments on account of the Public Debt, and for the Great Services of the Army, Navy, and Ordnance, which were defrayed out of other funds provided by Parliament.

Civil List Act of Queen Anne, in 1702.

Upon the accession of Queen Anne, on 8th March 1702, the Civil List Act, 1 Anne, c. 7, was passed. After reciting that Parliament being "desirous of settling upon Her Majesty for the expenses of Civil Government a revenue equal at least to the revenues enjoyed for that purpose by any of her Royal predecessors," the Act continued the temporary Excise and the additional subsidy of tonnage and poundage for the Queen's life, and appropriated these revenues, together with the hereditary revenues (subject to the payment of 3,700 *l.* per week out of the hereditary and temporary Excise for the public use), to the support of Her Majesty's household, and the honour and dignity of the Crown.

The 4½ per cent. duties were not included in this appropriation, Her Majesty having at the beginning of her reign, and in answer to an address from the House of Commons, directed that these duties should be applied to the purposes of the Colonial Act, by which they were originally granted.

In

In order to restrain the alienation of the revenues of the Crown, it was provided by the Civil List Act that no grant should be made by the Queen or her successors of any Crown lands for a longer term than 31 years, or three lives, or for some term of years determinable upon one, two, or three lives, such term to commence from the date or making thereof, and a reasonable rent to be paid to the Queen during the whole time of the continuance of the grant. It was also enacted that no part of the hereditary revenues should be alienable or grantable by the Queen or her successors for a longer term than the life of the Sovereign.

The deduction of 3,700 *l.* per week from the hereditary and temporary Excise during Her Majesty's life, was, by an Act of 2 & 3 Anne, c. 3, s. 3, made perpetual out of the hereditary Excise only, and was constituted part of the funds charged with the payment of the debt created by that Act.

By the Act 2 & 3 Anne, c. 11, in consequence of a message from the Crown, the first-fruits and tenths of the clergy, theretofore part of the hereditary revenues of the Crown, and made applicable to the Civil List, were vested in a Corporation for the augmentation of the stipends and maintenance of the poor clergy.

In 1710, under the Act 9 Anne, c. 10, which re-modelled the Post Office, a sum of 700 *l.* per week, or 36,400 *l.* per annum, was appropriated to the use of the public out of the hereditary Post Office revenue, with precedence to all other payments. In addition to this sum, it was also enacted that one-third of the surplus Post Office revenue over and above 111,461 *l.* 17 *s.* 10 *d.* per annum, declared to be the gross receipt of the Post Office revenue during the previous year under former Acts of Parliament, should be reserved to the disposal of Parliament for the use of the public.

In 1712, the Act 12 Anne, c. 11, recited that in consequence of large sums having been appropriated from the Civil List Funds to the public use, and of several extraordinary expenses having been incurred, the debts and arrears of the Civil List amounted to a very considerable sum; and in order to discharge these debts and arrears, a sum of 500,000 *l.* was authorised to be raised on annuities, amounting to 35,000 *l.* for 32 years, which annual sum was charged on the hereditary revenues of the Crown for this period, preferable to all other payments.

Considerable sums are included in the Civil List receipts and expenditure during this reign on account of Her Majesty's tin, which does not appear to have produced any net revenue, but on the contrary, to have been a burden on the Civil List, and in some years to a large amount.

The expenditure of the Civil Government of Scotland is also included in the Civil List during the reign of Queen Anne, being defrayed out of hereditary Customs, Excise, &c., revenues of the Crown there. The whole of these revenues were applied in paying the salaries of judges and other officers, and other charges, upon the establishment there, so that no part remained towards the general expenses of Her Majesty's household, or the Civil Government in England. In the last year of Queen Anne's reign, the whole income of the Civil List arising from Scotland did not exceed 26,900 *l.*

During Queen Anne's reign, Her Majesty's prizes and perquisites of the Admiralty were all applied in aid of the public funds for carrying on the service of the year.

The total Income of the Civil List applicable to the support of Her Majesty's Household, and the expenses of the Civil Government in the first complete year of the reign of Queen Anne, ending Michaelmas 1703, and in the last year ending Michaelmas 1713, was as follows:

	Year to Michaelmas 1703.		Year to Michaelmas 1713.	
	£.	£.	£.	£.
Hereditary and Temporary Excise - - -	455,034		439,008	
Post Office - - - - -	59,704		92,008	
Small Branches - - - - -	30,054		45,271	
Additional Subsidy of Tonnage and Poundage -	249,590		253,679	
		794,382		829,966
Out of which there was paid, the weekly appropriation of 3,700 <i>l.</i> out of the Excise - -	192,400		192,400	
Ditto, 700 <i>l.</i> out of Post Office Revenue - -	—		36,400	
Part of Donation of 100,000 <i>l.</i> by Her Majesty, towards the public expenses of the year 1702 -	62,931		—	
Paid for the Public Service out of the small branches of Hereditary Revenue - - -	—		10,329	
TOTAL Deductions - - - £.		255,331		239,129
Leaving for Her Majesty's Civil List Expenses - -	- -	539,051	- -	590,837

Appendix. No 13.

Restraint of
Alienation of Here-
ditary Revenues.

First-fruits and
Tenths appro-
priated as Queen
Anne's Bounty.

Further Sums re-
served for Public
use out of Civil
List Revenues,
in 1710.

Loan of 500,000 *l.*
to discharge Civil
List debts, in 1712.

Other circum-
stances affecting
Queen Anne's Civil
List.

Net Income of Civil
List in 1703 and
1713.

Appendix, No. 13.

Civil List Act of George I., in 1714.

Upon the accession of George the First, on 1st August 1714, the first Act passed, 1 Geo. 1, c. 1, continued the temporary duties of Excise, and the additional subsidy of tonnage and poundage, during the King's life, and these revenues, together with the hereditary revenues (excepting the $4\frac{1}{2}$ per cent. duties, the revenue of the Duchy of Cornwall, and the first-fruits and tenths), subject to the incumbrances upon them, were appropriated to the support of His Majesty's household, and the honour and dignity of his Crown.

Additional revenue of 120,000*l.* granted out of Aggregate Fund, in 1715.

By another Act passed in the following Session, 1 Geo. 1, Sess. 2, c. 12, an additional revenue was granted to the King for the Civil Government. Under this Act, which also established the Aggregate Fund, a yearly sum of 120,000 *l.* out of the Aggregate Fund was added to the Civil List Revenues, upon condition that if those revenues, with this addition, produced less than 700,000 *l.* a year, the deficiency should be made good by Parliament; but if they produced more, the surplus should belong to the Aggregate Fund. A sum of 77,694 *l.* 1*s.* 4*d.* of unappropriated money was also directed to be applied towards discharging such extraordinary expenses as might be incurred at the accession to the throne, up to Michaelmas 1714, from which time the income of 700,000 *l.* a year commenced.

By an Act, 6 Geo. 1, c. 4, the sum of 35,000 *l.*, charged upon the Hereditary Revenues for 32 years, towards paying the annuities under 12 Anne, c. 11, was made a perpetual charge upon these Crown Revenues.

Further grants to Civil List of George I.

Further sums were afterwards granted by Parliament in aid of the Civil List. By 6 Geo. 1, c. 18, His Majesty was authorized to grant charters to two Assurance Societies with exclusive privileges of assuring ships and merchandise at sea, and each society was to pay 300,000 *l.*, by instalments, into the Exchequer, in order to discharge the debts and expenses of the civil Government. The Act 7 Geo. 1, stat. 1, c. 27, recited that charters had accordingly been granted to the London Assurance and Royal Exchange Assurance Companies, who had paid some of the instalments, and the Act provided that upon payment of 150,000 *l.* from each company, the remainder should be remitted in consideration of the great difficulties under which the two corporations laboured.

Under this last-mentioned Act, provision was made for raising 500,000 *l.* by annuities at 5*l.* per cent. charged on the Civil List Revenues, in order to discharge large arrears of Civil List expenses which had accrued by reason of several extraordinary expenses arisen since the passing of the Civil List Act. A tax of 6*d.* in the *£.* was imposed by the Act upon all pensions and annuities, salaries, and other payments from the Crown, except in the case of army and navy pay, and annuities granted to the Prince or Princess of Wales, the produce of the tax to be applied towards payment of these Civil List annuities.

By an Act 11th Geo. 4, c. 17, the sum of 500,000 *l.*, part of 1,000,000 *l.* raised by Exchequer Bills, was applied for redeeming the annuities amounting to 25,000 *l.* a year, charged on the Civil List in respect of the sum raised under the Act of 7 Geo. 1, and the remaining 500,000 *l.* was to be applied to discharge further debts upon the Civil List. These Exchequer Bills were provided for in the following year under 12 Geo. 1, c. 2, by money raised by creation of capital stock at 3 per cent., which was disposed of by lottery, and 30,000 *l.* a year out of the produce of the tax of 6*d.* in the *£.* upon salaries, &c., was appropriated to pay the dividends upon this stock.

Average Net Income of Civil List of Geo. I.

It thus appears that the income of King George the First, applicable to the support of the household and to the expenses of the Civil Government, amounting to 700,000 *l.* a year, was found insufficient, and that additional sums, amounting in the whole to 1,300,000 *l.*, were applied to discharge debts which had accrued. The average income of the Civil List during the King's reign of 12 $\frac{1}{2}$ years was therefore 805,000 *l.* a year.

Civil List Receipts and Expenditure in 1726.

If this commuted allowance of 700,000 *l.* had not been granted, the funds out of which it would have been payable, including the additional revenue of 120,000 *l.*, would have produced in the last complete year of his reign, ending Michaelmas 1726, the following amount:—

	£.	£.
Hereditary and Temporary Excise - - - - -	513,703	
Post Office - - - - -	95,273	
Small branches - - - - -	71,131	
Tonnage and poundage - - - - -	279,142	
Tax of 6 <i>d.</i> in the <i>£.</i> on salaries, &c. - - - - -	2,095	
From the Aggregate Fund - - - - -	120,000	
		1,081,344
Deduct,		
Appropriation of 3,700 <i>l.</i> per week out of Excise - - -		
„ - - 700 <i>l.</i> „ - - - Post Office - - -		
„ - - 35,000 <i>l.</i> per annum for Civil Lottery Annuities		
		267,500
Net Revenue - - - £.		813,844

The expenses of His Majesty's Household and of the Civil Government defrayed in this year, amount to 838,121 *l.*, being of a similar description to those of the preceding reign. The

The only payment specially provided for by Parliament, except those of the Public Debt, Army, Navy, and Ordnance, and Subsidies to foreign powers, appears to have been an annual sum of 4,000 *l.* to the sheriffs of England Wales, for the charge of passing their patents and accounts and obtaining their quietus, charged by 3 Geo. 1, c. 16, from Michaelmas 1717, and paid out of the Aggregate fund. Appendix, No. 13.

Upon the accession of King George the Second, on 11th June 1727, the duties known under the name of the Civil List Revenues were continued by the Act 1 Geo. 2, c. 1, during the reign of the new Sovereign, being chargeable with the incumbrances thereon by former Acts; and it was specifically provided that if those revenues did not yield 800,000*l.* within any one year, reckoning from 24th June 1727, over and above the incumbrances charged upon them by former Acts, and over and above all grants made upon these revenues by any of His Majesty's predecessors, the deficiency should be made good by Parliament, but any surplus would belong to the Crown. The hereditary revenues of Scotland, which were paid to George the First, became also payable to King George the Second; the revenues of Gibraltar form an item brought to the account of the Civil List of this reign. To the amount thus provided may be added 160,000 *l.* granted by Parliament during this reign, as portions with the princesses of the Royal family, and 25,000 *l.* per annum settled in 1746 on the Duke of Cumberland for his important services in quelling the Rebellion. Upon accumulating these sums, the average income of the Civil List of George the Second during the 33 years of his reign may be calculated at 815,000 *l.* per annum. Civil List Act of George II., in 1727.

This reign affords the first instance of a pension granted by the authority of Parliament to a member of the Royal family. Up to this period all such pensions were granted out of the funds applicable to the support of His Majesty's household, but, in consequence of the Act of 1 Anne, the consent of Parliament was necessary to enable the sovereign to charge any such pensions upon the Civil List Revenue for a longer period than his own life. Under an Act of the 19 Geo. 2, the pension of 25,000 *l.* to the Duke of Cumberland was granted to him for his life out of the Aggregate Fund.

During the reign of George the Second, four further Acts were passed which affected the Civil List Revenues.

Further Acts affecting the Civil List of George II.

In 1731, the Act 4 Geo. 2, c. 27, repealed certain duties on the importation of flax which were applicable to these revenues, and in lieu of them charged upon the Aggregate Fund, from 24th June 1731, an annual sum of 2,125 *l.* 15 *s.* 2 *d.* being the medium produce of these duties for the seven preceding years.

In 1736 certain duties on low wines and spirits, part of the hereditary Excise, were carried to the Aggregate Fund by 9 Geo. 2, c. 23, and in lieu of these duties 70,000 *l.* a year was charged on the Aggregate Fund, and made payable to His Majesty from 29th September 1736, this amount being the medium annual produce of these duties for the eight preceding years.

In like manner, in 1739, by the 12 Geo. 2, c. 21, a sum of 2,388 *l.* 4 *s.* 11 *d.* was charged upon the Aggregate Fund, and was made payable to His Majesty from 25th December 1739, in lieu of a duty on yarn imported from Ireland appropriated to the Civil List Revenues, and which was repealed by this Act.

And in 1757 the granting of wine licenses was transferred to the Commissioners of Stamps by the Act 30 Geo. 2, c. 19, and the revenue arising from this source was taken from the Civil List Funds. As an equivalent, the annual sum of 7,002 *l.* 14 *s.* 3 *d.*, being the medium annual amount of this revenue in the six preceding years, was charged upon the new duties on wine licenses, and made payable to His Majesty from 5th January 1757.

The total net amount of the Civil List Funds during the 33 years of the reign of King George the Second, from Midsummer 1727 to Midsummer 1760, was as follows:— Amount of Civil List Funds of Geo. II.

	£.	£.
Hereditary and Temporary Excise - - - - -	8,173,166	
Post Office - - - - -	1,191,613	
Small branches (including equivalent amounts per 30 Geo. 2, c. 19)	1,487,025	
Tonnage and Poundage - - - - -	9,599,267	
£. 120,000 per annum from the Aggregate Fund - - -	3,960,000	
Per 4 Geo. 2, c. 27 - - - - -	61,647	
Per 9 Geo. 2, c. 23 - - - - -	1,662,500	
Per 12 Geo. 2, c. 21 - - - - -	47,764	
		26,182,982
Supply Grant, 1729, for arrears of Civil List Debt - - -	115,000	
„ „ 1747, for deficiency of Civil List Fund - - -	456,734	
		571,734
	£.	26,754,716

Being an average of 811,000 *l.* a year.

At the accession of George the Third, on 25th October 1760, a different arrangement was made by Parliament for providing the Civil List Revenues, the King having Civil List Act of Geo. III. in 1760.
o.2—I. 4 H signified

Appendix, No. 13. signified his consent that "such disposition might be made of his interest in the hereditary revenues as might best conduce to the utility and satisfaction of the public."

Hereditary revenues and other Civil List funds carried to Aggregate Fund;

and fixed Civil List annuity of 800,000 *l.* granted.

Additional annual grants to Civil List of Geo. III.

Surplus hereditary revenues of Scotland carried to Civil List, England, in 1810.

Other specific grants of Civil List debts, &c. Geo. III.

By the Act 1 Geo. 3, c. 1, the Temporary Duties of Excise, the Subsidy of Tonnage and Poundage, and all other duties previously payable towards the support of the Crown, were continued during the life of George the Third. All these duties, together with the hereditary revenues, were carried to the Aggregate Fund, subject to the incumbrances then legally charged upon them, and out of the Aggregate Fund there was granted to His Majesty, from 24 October 1760, a fixed Civil List revenue of 800,000 *l.* per annum, for the support of the household, and for the expenses of the Civil Government, subject to the several annuities of, 50,000 *l.* to the Princess Dowager of Wales, 15,000 *l.* to the Duke of Cumberland, and 12,000 *l.* to the Princess Amelia.

An additional annuity of 100,000 *l.* was subsequently granted, per Act 17, Geo. 3, c. 21, for the Civil List, from 5 January 1777. Other annuities of 60,000 *l.* in 1803, per 44 Geo. 3, c. 80, and of 70,000 *l.* in 1812, per 52 Geo. 3, c. 6, were added to the Civil List Fund. The income of the Civil List was further increased, in 1785, by the proceeds of Fees of Suppressed Offices, to be carried to the Civil List under section 34 of the Act 22 Geo. 3, c. 82, and by one-third of the annual amount of the Surplus Fees of the Exchequer, under Act 23 Geo. 3, c. 82. These together produced the average sum of 13,600 *l.* a year to the Civil List during the 31 years ending 5 January 1815, the receipts having increased in the later years. A different arrangement was made in 1815, under section 5 of 56 Geo. 3, c. 46, and the fixed sum of 48,000 *l.* a year was appropriated to the Civil List out of the surplus of those fees.

A further addition to the Civil List Revenues of King George the Third in England arose from directing the surplus of the Scotch Civil List Revenues, estimated at 10,000 *l.* a year, to be paid into the Exchequer at Westminster, in aid of the Civil List, under the Act 50 Geo. 3, c. 111, in 1810.

Under the Civil List Act of 1 Geo. 3, c. 1, the hereditary revenues of Scotland were directed to be paid during the King's life, "in the same manner and subject to the same or the like charges thereon as the same were liable or subject to during the life of his late Majesty." In consequence of this clause, the private property of the Crown in Scotland was accounted for in the Scotch Exchequer on the old footing, and was regularly applied for the maintenance of the Civil establishment of Scotland and other purposes in that country. Under the Consolidated Fund Act, 27 Geo. 3, c. 13, the hereditary revenues in Scotland were made part of the Consolidated Fund during the King's life, and doubts arose whether, under these circumstances, these revenues were sufficiently reserved to the King for his life. These doubts were removed by an Act of the following Session, 28 Geo. 3, c. 33, and the hereditary revenues of Scotland were declared to be at the King's disposal during his life.

In 1810, under the Act 50 Geo. 3, c. 111, for limiting the Pension List of Scotland, the surplus of the Civil List of Scotland was directed to be carried in aid of the Civil List of England. Since that period, up to the end of the reign of King George the Third, the average annual surplus so applied amounted to 10,000 *l.*, as before stated.

The following grants were also made during this reign for payment of Civil List debts, and chiefly for arrears of the following services:

1. Payments to the Royal Family.
2. " on account of the Royal Household.
3. " " Diplomatic Salaries, Judges, &c.
4. " " Pensions charged on the Civil List.
5. " " Miscellaneous Public Services, Civil List.

							£.
Viz.:—In the year							
1769	-	-	-	-	-	-	513,511
" 1777	-	-	-	-	-	-	618,340
" 1784	-	-	-	-	-	-	60,000
" 1786	-	-	-	-	-	-	210,000
" 1802	-	-	-	-	-	-	990,053
" 1804	-	-	-	-	-	-	591,842
" 1805	-	-	-	-	-	-	10,458
" 1814	-	-	-	-	-	-	218,857
" 1816	-	-	-	-	-	-	185,000

£. 3,398,061

Mr. Burke's Reform of Civil List Expenditure in 1782.

In 1780, a plan for reforming the Civil List Expenditure was proposed by Mr. Burke, in his celebrated speech upon economical reform in the House of Commons, on 11 February 1780, and was to a certain extent subsequently carried out, in 1782, by the 22 Geo. 3, c. 82. This was the first instance of the direct interference of Parliament with the expenditure of the Civil List. The Act not only limited the amount of pensions to be granted, but also directed that the several payments forming the expenditure of the Civil List should be divided into classes, and should be defrayed in the order of those classes. Many other regulations were made with a view of controlling the expenditure,

expenditure. Under section 31 of this Act, the charges upon the Civil List were directed to be divided into the following classes, and to be so paid from 5 April 1783: Appendix, No. 13.

Class 1. Pensions and Allowances to the Royal Family.

- „ 2. Salaries of Lord Chancellor, the Judges, and the Speaker of the House of Commons.
- „ 3. Salaries of Foreign Ministers resident at Foreign Courts.
- „ 4. Tradesmen's Bills of His Majesty's Household.
- „ 5. Salaries of the Menial Servants of His Majesty's Household.
- „ 6. Pensions.
- „ 7. Other Salaries payable out of the Civil List Revenues.
- „ 8. Salaries and Pensions of the Commissioners of the Treasury and Chancellor of the Exchequer.

Mr. Burke proposed, advisedly, that the salaries of the Commissioners of the Treasury should be placed in the last class. It was a part of his economical plan, upon which he declared that he principally rested, that a fixed and invariable order should be established for the Civil List payments, from which it should not be permitted to the Treasury upon any pretence whatever to depart; that in case of any deficiency in the Civil List Funds in any year, the charges of the lowest class, upon which the deficiency would fall, should not be carried as a debt to the account of the succeeding year, but should wholly lapse and be extinguished as if they had not been payable; that by placing the salaries of the Commissioners of the Treasury in the last class, the penalty of any delinquency would fall upon the responsible official persons, and the first Lord of the Treasury would be made answerable that the expenses of the Civil List should not exceed the monies allowed for that purpose by Parliament. By this plan Mr. Burke expressed his hope that no Civil List debt could ever thereafter come upon the public. But the Lords of the Treasury could not be persuaded of the propriety of this arrangement, by which they would risk being mulcted of the whole of their salaries, and through the opposition of the Government, the clause containing this provision was rejected in the House of Commons, together with the whole of Mr. Burke's Bill, in 1780. In 1782, upon a change of Ministry, when Mr. Burke was himself brought into office as Paymaster-General, his plan for reforming the Civil List Expenditure was carried out, with some modifications, amongst which was the striking out of this obnoxious clause in his amended Bill.

On 6 July 1786, a Return was presented to the House of Commons, containing, "A Plan of the Civil List Establishments and Payments drawn out in Classes, and arranging, by Estimate, the Expense of each Class and of each individual Office in each Class, in the manner directed by the Act 22 Geo. 3, c. 82." Estimate in 1786 of expenditure of several classes of Civil List.

The following abstract from this Return shows the total estimated annual expense of each Class: See Commons Journals.

	£.	s.	d.
Class 1. Pensions and Allowances of the Royal Family - - -	203,500	-	-
„ 2. Salaries of Lord Chancellor, Judges, and Speaker - - -	32,955	-	-
„ 3. „ Foreign Ministers resident at Foreign Courts - - -	70,852	2	10
„ 4. Tradesmen's Bills of His Majesty's Household - - -	147,200	-	-
„ 5. Menial Servants - - -	90,965	15	5
„ 6. Pensions - - -	118,189	3	2
„ 7. Other Salaries payable out of Civil List - - -	81,440	-	1
„ 8. Salaries and Pensions of Commissioners of the Treasury, &c. - - -	13,822	-	-
Occasional Payments - - -	138,476	4	6
	897,400	6	-
Unappropriated - - -	2,599	14	-
	£. 900,000	-	-

But in the succeeding years this Estimate of the Civil List Expenditure in England was considerably exceeded. On 6 March 1798, an account was laid before the House of Commons of the actual charge of the Civil List for the years 1796, 1797, and 1798, compared with the Estimate of 1786, and showing the details of each Class. Excess of expenditure in 1787-8-9 over Estimate of 1786.

The total amounts for each year were as follow:

Anno	£.	s.	d.		£.	s.	d.
1796	972,446	4	10	{ being an Increase on the Estimate of 1786 of }	75,045	18	10
„ 1797	1,021,013	1	1	„ „	123,612	15	1
„ 1798	971,048	18	6	„ „	73,646	12	6

Appendix No. 13.

Civil List annuities
charged on Consoli-
dated Fund in 1787.

In the meantime, under the Consolidated Fund Act (27 Geo. 2, c. 13), passed in 1787, all the duties and revenues composing the Aggregate Fund were carried to the Consolidated Fund, which was created by this Act. All the existing duties of Customs and Excise, including the Subsidy of Tonnage and Poundage, and the Temporary Excise granted for the King's life, and which had formed part of the Civil List Revenues in the preceding reign, were repealed by this Act, and new duties were granted in lieu of them from and after 10 May 1787, due provision being made for the payment of such duties as formed part of the Hereditary Revenues of the Crown, after His Majesty's demise, to his heirs and successors. Under section 63 of this Act, the Civil List Annuities of 800,000 *l.* and 100,000 *l.* were thenceforward charged upon the Consolidated Fund, with priority over all other charges, except the annuities constituting the public Debt.

Further charges on
Civil List in 1812.

Upon the establishment of the unrestricted Regency, in 1812, the following additional charges were created upon the Civil List:

	£.
For the Household of His Majesty - - - - -	100,000
Additional Allowance to Her Majesty - - - - -	10,000
Privy Purse of the Prince Regent - - - - -	60,000
	£. 170,000

Further provision was made towards payment of these charges by a grant of 70,000 *l.* a year out of the Consolidated Fund.

Transfer of charges
from Civil List in
1816.

When it is considered that in addition to the personal, family, and household expenses of the Sovereign, nearly the whole of the expenses of the Civil Government were charged upon the Civil List, it is evident that during the long reign of King George the Third, with the increase of the population and of the total public expenditure, the expenses of the Civil List must necessarily have largely increased, and that the amount appropriated at the commencement of the reign would be insufficient to meet the progressive expenditure. For some time the difficulty was met by grants in aid of the Civil List, by relieving the Civil List by grants for Civil Expenditure out of the annual supplies, and, after the valuable reports of the Commissioners of Public Accounts from 1780 to 1785, by the establishment of the Consolidated Fund, and by the new system of charging upon this fund civil expenditure that would have become chargeable, under the old system, upon the Civil List.

By the Act 56 Geo. 3, c. 46, for the better regulation of the Civil List, various annuities then payable to the branches of the Royal Family out of the Civil List Revenues were transferred to the Consolidated Fund, and many other payments theretofore charged upon these revenues were directed to be otherwise provided for in future. The estimate then made of the expenses from which the Civil List was relieved amounted to 255,768 *l.*, but the actual expenses amounted to a much larger sum. In a Schedule to this Act, the future annual charge of the Civil List was estimated as follows:—

	£.
Class 1.—Annuities to their Majesties and the Prince Regent - -	298,000
„ 2.—Allowances to the Lord Chancellor, Judges, &c. - - -	32,955
„ 3.—Allowances and Pensions to Foreign Ministers, and Salaries to Consuls - - - - -	226,950
„ 4.—Bills of His Majesty's Tradesmen - - - - -	209,000
„ 5.—Salaries in the Departments of the Lord Chamberlain, Lord Steward, Master of the Horse, Master of the Robes, and Surveyor General of Works; including Compensation and Superannuation Allowances - - - - -	140,700
„ 6.—Pensions, limited by 22 Geo. 3, c. 82 - - - - -	95,000
„ 7.—Salaries and Allowances to certain officers and persons - -	41,800
„ 8.—Salaries to the Commissioners of the Treasury and Chancellor of the Exchequer - - - - -	13,828
Occasional payments not comprised in any of the foregoing classes - - - - -	26,000
£.	1,083,727

Certain regulations were prescribed in the Act for appropriating to each of the classes quarterly a sum equal to the estimated amount of the expenditure, so as to confine any arrear to the class in which any excess might occur. And it was provided that in case of excess, when the total charge for any one year, ending on 5 January, exceeded 1,100,000 *l.*, the particulars of such excess should be laid before Parliament.

On the death of Queen Charlotte, in 1819, the income of the Civil List was diminished by the amount of 108,000 *l.*, under section 8 of the Act 59 Geo. 3, c. 22; that is to say, the annual sum of 48,000 *l.*, out of the Surplus of the Exchequer and other fees appropriated to the Civil List under 56 Geo. 3, c. 46, was now directed to be carried to the Consolidated Fund, and provision was no longer required for the annuity of 60,000 *l.*, granted to Her Majesty by 44 Geo. 3, c. 80. Other regulations affecting the Civil List were also contained in this Act.

The

The total accumulated amount of the before-mentioned Civil List Funds in England during the reign of George the Third was 56,975,451 *l.* 12 *s.* 10 *d.*, showing an annual average of 965,000 *l.*

In addition to these amounts of Civil List Funds which were granted by Parliament, other grants of annuities from the Consolidated Fund, to the amount of 332,788 *l.* per annum, as well as of specific sums amounting to 456,200 *l.* voted out of Supplies, were made to the Family of King George the Third at various periods during his reign. Since this period, all the annuities to the Royal Family which have been granted by Parliament have been paid out of the Consolidated Fund. The total amount granted to each member of the Royal Family will be found at page 612 of this Appendix, under the head of Annuities and Pensions.

From a Return moved for in the House of Commons by the late Sir R. H. Inglis, in 1837, No. 3, of 1837–8, it was shown that the hereditary and temporary revenues of the Crown enjoyed by King George the Second, and surrendered to Parliament by King George the Third in exchange for the Civil List, amounted during the period of the 59 years of the reign of George the Third to 75,037,587 *l.* 12 *s.* 8 *d.*, being an annual average of 1,271,823 *l.*

The Civil List Funds hitherto referred to were derived from Great Britain alone; but a further amount was also derived from the Irish revenues. Until the year 1793, the Civil List in Ireland, which comprehended the whole civil expenditure, was supplied from the hereditary revenues in that kingdom. In earlier periods, these hereditary revenues constituted the whole public revenue of Ireland, and were so well managed that they not only answered all the charges of the Civil and Military Establishments, but frequently produced a considerable surplus to the King's private use. After the Revolution of 1688, the hereditary revenues were found insufficient to support the public expenditure of Ireland, and an augmentation of revenue became necessary. On this occasion accounts of these revenues were for the first time called for by the Irish House of Commons, in order to ascertain any deficiency that might arise, and, as the motion expressed it, "that it might be the better known that supplies were necessary to be given." From this period various "additional duties," as they were termed, were accordingly granted by the Irish Parliament.

The average yearly amount of Civil List payments in Ireland out of the hereditary revenues was as follows:

	£.
In Queen Anne's reign - - - 1702 to 1714 - - -	35,382
George I. - - - - 1714 to 1727 - - -	28,890
George II. - - - - 1727 to 1760 - - -	33,737
George III. - - - - 1760 to 1793 - - -	95,708

In 1793 the Civil List for Ireland was regulated by the Irish Act, 33 Geo. 3, c. 34. This Act specified the several hereditary duties of the Crown in Ireland, and carried their produce to the Consolidated Fund during the King's life. An annual grant of 145,000 *l.*, Irish currency (133,846 *l.* 3 *s.*, British), from 25th of March 1794, was charged upon the Consolidated Fund for the salaries and other charges on the King's Civil List, pensions excepted, and 124,000 *l.* (114,461 *l.* 10 *s.* 10 *d.*, British) a year for pensions, until the yearly amount of the Irish pensions should be reduced to 80,000 *l.* (73,846 *l.* 3 *s.* 1 *d.*, British). During this period, the pensions granted in any one year were not to exceed 1,200 *l.* (Irish). These two grants amounted together to 269,000 *l.*, Irish, or 248,307 *l.* 13 *s.* 10 *d.*, British currency. After the pensions should have been reduced to 80,000 *l.* a year, the total yearly sum of 225,000 *l.* (Irish), equal to 207,692 *l.* 6 *s.* 2 *d.*, British currency, was granted to the King for his life to defray all charges on the Civil List in Ireland.

Under section 6 of the Irish Act, 33 Geo. 3, c. 34, the Civil List charges in Ireland were directed to be paid, from 25 March 1794, in the following order:

Class 1.—Pensions to the Royal Family and salaries of the Lord Lieutenant and his Principal Secretary.

Class 2.—Salaries of the Lord Chancellor, and Judges of the Courts of King's Bench and Common Pleas, and Barons of the Exchequer.

Class 3.—Tradesmen's bills of the Lord Lieutenant and of the Chief and Under Secretaries.

Class 4.—Salaries of all other officers on the Civil Establishment, beginning with the lowest.

Class 5.—Pensions on the Pension List, beginning with the smallest.

Class 6.—All other charges.

The new Civil List charges in Ireland were thus arranged in classes similar to those in England under Mr. Burke's Act, 22 Geo. 3, c. 82, passed in 1782. But this statutable provision

Appendix, No. 13.

Total amount of Civil List Funds of Geo. III. in England.

Total revenue surrendered to Parliament by George III.

Additional Civil List Funds from Irish Revenues.

Hereditary Revenues of Ireland applicable to general expenditure.

Ireland in 1773, p. 96.

Act for regulating the Irish Civil List in 1793.

Irish Civil List establishment in 1794.

Appendix, No. 13. provision was not practically carried into effect, the ancient order of payment of these Civil List charges in Ireland being continued.*

Under the King's Sign Manual Warrant, dated 30 October 1794, the Civil List Establishment for Ireland, from 25 March 1794, with the exception of pensions, was constituted according to the following abstract, the original instrument containing each separate charge in detail, viz. :

Civil List Establishment in Ireland, 1794.		Irish Currency.		
		£.	s.	d.
Salaries and allowances of State Officers, including salary of the Lord Lieutenant, and Chief Secretary	- - - - -	59,409	2	2
Salaries and allowances in Court of Chancery	- - - - -	7,859	-	9
" " " Exchequer	- - - - -	25,701	14	10
" " " King's Bench	- - - - -	6,749	5	1
" " " Common Pleas	- - - - -	5,307	10	-
" " of Custom Officers	- - - - -	5,248	6	8
Incidents	- - - - -	6,875	6	-
Salaries and allowances in Court of Appeals	- - - - -	1,500	-	-
" " Court of Admiralty	- - - - -	700	-	-
" " of Officers of Imprest Accounts	- - - - -	4,400	-	-
" " in Barracks and Board of Works	- - - - -	3,350	-	-
Allowances to Non-conforming Ministers	- - - - -	7,700	-	-
Secret service	- - - - -	5,000	-	-
Concordatum	- - - - -	5,000	-	-
Unappropriated	- - - - -	199	14	6
Total Civil List, except pensions	- - - - -	145,000	-	-
Total Pensions, as ultimately limited	- - - - -	80,000	-	-
TOTAL Civil List in Ireland, including Pensions	- - - - -	£. 225,000	-	-

This order of payment of the Civil List charges was continued in Ireland up to the end of the reign of King George the Third, under the authority of the above-mentioned warrant, some few alterations only in the detailed amounts of some of the heads of payments being authorised by special sign-manual warrants.

Total average annual amount of Civil List of Geo. III.

The annual amount of 225,000 l., Irish, or 207,692 l., British currency, added to the previously recited annual average amount of 965,000 l., from the Civil List Funds of Great Britain, make a total amount of 1,172,692 l. per annum, as the total average annual amount for the Civil List of the United Kingdom granted by Parliament to King George the Third during his reign.

Exclusive of casual revenue not under control of Parliament.

In addition to the ordinary revenues of the Civil List, and the sums granted from time to time by Parliament to discharge debts incurred, further amounts in aid of the Civil List Funds were received from the casual revenues at the disposal of the Crown, and not usually

* The amounts of the Civil List Establishments in Ireland at the close of the reign of King James II. and at the beginning of the succeeding reigns, were as follows :

	Amounts in Irish Currency.		
	Civil List, except Pensions.	Pensions.	Total Civil List.
	£.	£.	£.
King James II. - - - - Anno 1688	16,672	13,604	36,276
King William and Queen Mary - - 1690	18,731	2,325	21,056
Queen Anne - - - - - 1702	20,002	29,227	49,229
George I. - - - - - 1714	27,798	36,153	63,951
George II. - - - - - 1727	33,641	52,147	84,588
George III. - - - - - 1760	41,956	59,610	101,566
George IV. - - - - - 1820	145,000	80,000	225,000

More detailed information respecting the civil expenditure of Ireland will be found in the general notices of the revenue and expenditure of Ireland.

usually deemed to have been under the immediate control of Parliament. During the reign of King George the Third, from 1760 to 1820, these amounts were as follows: Appendix, No. 13.

Casual Revenue of Civil List of George 3.	£.	s.	d.	
Droits of the Admiralty and droits of the Crown - - - - -	9,562,614	4	6	Applied in rewards to captors and payments to claimants, in aid of the Civil List, and for other purposes, as shown in the accounts from time to time laid before Parliament.
4½ per Cent. Duties - - - - -	2,116,484	-	-	
Surplus of Gibraltar revenues after discharging garrison expenses - - - - -	124,256	10	7	Charged with salaries in the West India Islands, and with pensions granted by the Crown.
Surplus of Scotch Civil List previously to the passing of the Act 50 Geo. 3, c. 121 -	207,700	-	-	
Escheats to the King in cases of illegitimacy, or otherwise - - - - -	214,647	15	-	The whole of these sums were appropriated at various times in discharge of the debts of the Civil List and to other public purposes, with the exception of 385,000 £., applied in numerous payments for the service of the Privy Purse as directed by his Majesty.
Produce of sale of lands in the French West Indies, ceded at the peace of 1763 - - -	106,300	-	-	
Revenue of Islands of Minorca, Martinique, St. Croix, and St. Thomas, and of the settlement of Surinam, whilst the same were in the possession of the King - -	150,816	-	7	
Casual revenues from quit rents, &c. in the British Colonies, and from all other sources not before enumerated - - -	104,865	3	3	
Escheats to the King, being the property of alien enemies - - - - -	108,777	17	8	
TOTAL - - - £.	12,705,461	11	7	

The average annual amount of these casual revenues appears thus to have been 211,758 £., and, added to the previously stated amount granted by Parliament of 1,172,692 £., makes a grand total of 1,384,450 £. as the average annual amount of the Civil List Funds of King George the Third.

On the accession of King George the Fourth, on 20th January 1820, the King's interest in the hereditary revenues in England and Ireland having been placed entirely at the disposal of Parliament, the Civil List was regulated by 1 Geo. 4, c. 1. The clear yearly sum of 1,057,000 £. was granted to the King, that is to say, 850,000 £. for England and 207,000 £. for Ireland. These annuities were charged upon the Consolidated Fund "with preference to all other payments which have heretofore been, or which shall or may hereafter be charged upon the same."

Civil List Act of George IV., in 1820.

The Civil List for England was divided into Classes according to the following Schedule annexed to the Act:—

	£.
1st Class. His Majesty's Privy Purse - - - - -	60,000
2nd Class. Allowances to Lord Chancellor, Judges, and Speaker of the House of Commons - - - - -	32,955
3rd Class. Salaries, &c. of his Majesty's Ambassadors and other Ministers, Salaries to Consuls, and Pensions to retired Ambassadors and Ministers - - -	226,950
4th Class. Expenses (except salaries) of his Majesty's Household, in the Departments of Lord Steward, Lord Chamberlain, Master of the Horse, Master of the Robes, and Surveyor General of Works - - - - -	209,000
5th Class. Salaries in the above department - - - - -	140,700
6th Class. Pensions limited by the Act 22 Geo. 3, c. 82 - - - - -	95,000
7th Class. Salaries to certain offices of State and various other allowances - -	41,300
8th Class. Salaries to the Commissioners of the Treasury and Chancellor of the Exchequer - - - - -	13,822
Occasional payments not comprised in any of the aforesaid classes - -	26,000
	845,727
Unappropriated - - - - -	4,273
	£. 850,000

Appropriation of Civil List in England, and in Ireland.

Appendix, No. 13.

The sum of 207,000 *l.* granted for the Civil List of King George the Fourth in Ireland, agreed in amount with the sum granted by the Irish Parliament in 1793, as before stated. No alteration appears to have been made in the appropriation of this annual sum. A Treasury letter, addressed to the Chief Secretary of Ireland, and dated 5 July 1820, recites the grant of 207,000 *l.*, and conveys His Majesty's commands that the several Civil Establishments in Ireland should continue the same as at the time of the late King's demise, and that the several pensions should also be continued under the same conditions; but with the further limitation that no pensions charged on the Civil List in Ireland, exceeding 1,200 *l.* a-year, should be granted, until the whole Pension List of Ireland was reduced to 50,000 *l.* a-year, and afterwards that sum was not to be exceeded.

It will be observed that no portion of the Civil List in Ireland was applicable to the personal expenditure of the Sovereign, but that the whole amount, with the exception of the Pension List, was appropriated to the charge of the Civil Government in Ireland.

Further Civil List funds from hereditary revenues in Scotland.

337-1831.

To this sum of 1,057,000 *l.* are to be added the hereditary revenues of Scotland, which were also continued to the King for his life, subject to the incumbrances upon them, and which revenues amounted, on an average, to 109,000 *l.* a year. With this addition the total income thus granted by Parliament to King George the Fourth amounted to 1,166,000 *l.* per annum.

This annual income of 1,166,000 *l.*, together with the Droits of the Crown and Admiralty, the 4½ per Cent. Duties, and some smaller sources of casual revenue, both in the United Kingdom and in his Majesty's Foreign Dominions, were vested in the Crown and withdrawn from all Parliamentary inquiry or superintendence.

Hansard.

At the commencement of the reign of George the Fourth, before the Civil List was settled, the attention of both Houses of Parliament was drawn to the casual revenues of the Crown, including the Droits of the Crown and Admiralty and other funds not usually deemed to be within the immediate control of Parliament. On 5 May 1820, the subject was brought forward in the House of Commons by Mr. Brougham, with the object of requesting the Crown to surrender these funds and to abandon altogether the Droits of the Admiralty. This was opposed by Mr. Canning, then President of the Board of Control, but he said it was a part of the new arrangement that the amount of these funds, and their application, should be annually submitted to Parliament. The motion was defeated by a majority of 273 against 155.

And from other casual revenues not surrendered to Parliament.

Commons Paper, 17/1830.

The amount of these casual revenues received in the 10 years of King George the Fourth's reign, from 1820 to 1830, were as follows:—

	£.	s.	d.
Droits of the Crown and Admiralty - - - - -	118,619	15	6
Surplus of Revenues of Gibraltar - - - - -	55,928	10	10
Quit rents at the Bahamas and other casual revenues from the Foreign Possessions of His Majesty - - - - -	5,495	17	6
Fines and Forfeitures - - - - -	25,023	18	1
Produce of Spices arising from the capture of the Molucca Islands - - - - -	87,111	11	4
Proceeds of American Ships captured previous to the commencement of hostilities - - - - -	10,100	6	3
Proceeds of personal estates escheated to the Crown - - - - -	23,775	7	3
TOTAL - - - £.	326,055	6	9

This Amount was applied thus:—

	£.	s.	d.
His Majesty's Privy Purse - - - - -	86,573	15	1
" Household Expenses - - - - -	193,520	15	8
" Charities - - - - -	17,648	11	9
Towards the expenses of the Journey to Ireland and Hanover - - - - -	21,871	12	3
To the Executors of the Duke of York - - - - -	6,440	12	-
TOTAL - - - £.	326,055	6	9

The average annual amount of these casual revenues, being 32,605 *l.*, added to 1,166,000 *l.*, makes the total annual amount of the Civil List Revenues of King George the Fourth, 1,198,605 *l.*

Total hereditary revenues surrendered to Parliament by George IV. Commons Paper 3/1837-38.

Surrender by William IV. on his accession of all hereditary and casual revenues of the Crown. Hansard, 5 Nov. 1830.

Amount of revenue thus surrendered.

The hereditary and temporary revenues of the Crown surrendered to Parliament in exchange for the Civil List at the commencement of George the Third's reign would have amounted, if continued during the whole period of the 11 years of the reign of King George the Fourth, to 21,509,215 *l.*, being an annual average of 1,955,383 *l.*

King William the Fourth, after his accession, on 26 June 1830, placed at the disposal of Parliament his interest, not only in the Hereditary Revenues of England and Ireland, but also of Scotland, and in those funds derived from any Droits of the Crown or Admiralty, from the West India Duties, or from any casual revenue at home and abroad. The relinquishment by the Sovereign of the whole of these funds was then proposed to Parliament for the first time. It was afterwards shown that the several branches of casual revenue thus surrendered produced, during the reign of King William the Fourth, a sum of 70,684 *l.* 10 *s.* 5 *d.*, which, under previous settlements of the Civil List, would have been applicable to the Privy Purse of the King. This amount was received in a period

a period of profound peace; in time of war the total amount would have been much more considerable. Appendix, No. 13.

Some doubt appears to have subsequently arisen whether or not the revenues of the Duchies of Cornwall and Lancaster were included in this surrender. It was however distinctly stated in the House of Commons, on 5 November 1830, that His Majesty's resignation of the hereditary revenues of the Crown did not comprise those of Cornwall and Lancaster, because those of Cornwall never were the property of the Crown except when there was no heir apparent to the Throne, and the revenues of Lancaster had been, from a very early period, subject to peculiar regulations, totally independent of the authority of the Sovereign. Revenues of Duchies of Cornwall and Lancaster, not included in this surrender. Commons Paper 3/1837-38.

In the Session of 1830, a Select Committee of the House of Commons, appointed to consider the charges upon His Majesty's Civil List Revenues, recommended "that the Civil List should be applied only to such expenses as affect the dignity and state of the Crown, and the personal comfort of their Majesties;" adding, "that hitherto many expenses had been included in the Civil List which have no immediate connection with those objects; expenses which are, in reality, the expenses of the Civil Government of the State, and which, as such, ought to be always under the cognizance, and subject to the control, of Parliament." Limitation of Civil List to personal expenditure of the Sovereign and household.

The Legislature adopted this recommendation, and by the 1 Will. 4, c. 25, for defraying the charge of the Civil List of His Majesty, the clear yearly sum of 510,000 £. was granted to the King out of the Consolidated Fund, with priority over all other charges, and was divided into the following classes:— Civil List Act of 1830.

	£.
1st Class. Their Majesties Privy Purse - - - - -	110,000
2nd „ Salaries of His Majesty's Household - - - - -	180,800
3rd „ Expenses of His Majesty's Household - - - - -	171,500
4th „ Special and Secret Service - - - - -	23,200
5th „ Pensions - - - - -	75,000
TOTAL - - - £.	510,000

Under Section 7 of the Act, any savings at the end of every year upon any particular class were authorised to be appropriated by the Treasury to any other class, except the fifth class.

An annual sum of 656,000 £., heretofore vested in the Crown for the life of the reigning Sovereign, was thus, for the first time, brought within the cognisance and under the control of Parliament. The Pension List formerly charged on the Civil List of England and Ireland and the hereditary revenues of Scotland, amounting to 145,750 £. per annum, was also reduced to a sum of 75,000 £. per annum charged on the Civil List, the remaining sum being still to be provided for by Parliament, and all savings upon it became a direct relief to the public. Charges transferred from Civil List and first brought under cognizance of Parliament. Regulation of pension list.

The hereditary and temporary revenues enjoyed by King George the Second, and surrendered by George the Third, were computed to amount during the seven years of the reign of King William the Fourth to a total sum of 21,913,388 £., being an annual average of 3,130,484 £. Estimate of hereditary revenues surrendered by William IV. 3/1837-8.

Upon the accession of Her present Majesty, on 20 June 1837, the Civil List was settled by the Act 1 Vict. c. 2. This Act, after reciting the surrender by Her Majesty to Parliament of the hereditary revenues of the Crown, granted the clear yearly sum of 385,000 £. for Her Majesty's life out of the Consolidated Fund, with priority over all other charges, in the following classes, no amount being included in this sum for pensions: Civil List Act of Queen Victoria, in 1837.

	£.
Class 1. Her Majesty's Privy Purse - - - - -	60,000
Class 2. Salaries of Her Majesty's Household and retired allowances - - - - -	131,260
Class 3. Expenses of Her Majesty's Household - - - - -	172,500
Class 4. Royal Bounty alms, and special services - - - - -	13,200
Class 5. Pensions to be granted to the extent of 1,200 £. per annum - - - - -	—
Class 6. Unappropriated monies - - - - -	8,040
£.	385,000

A similar provision to that in the last Civil List Act was made for appropriating the savings upon any particular class at the end of every year to any other class except the fifth class.

By a subsequent Act, 1 & 2 Vict. c. 95, all the pensions formerly granted and payable out of the Civil List, which remained existing at the demise of King William the Fourth, were made payable out of the Consolidated Fund.

In the accounts of annual Public Expenditure which have been from time to time presented to Parliament, the earliest of which, commencing from 5th January 1792, are appended to the report of the Finance Committee of 1828, it has been the practice to state the annual amount appropriated out of the Public Revenue to the Civil List, as the expenditure under the head of Civil List, and not to state the amount actually issued under this head from the Exchequer. Practice of stating in financial accounts charge of Civil List as expenditure.

Appendix, No. 13.

Consequent exclusion of Civil List casual receipts and balances.

Large difference between Civil List charge and actual expenditure.

Practice arisen from system of advances for Supply Grants out of Civil List.

This system described.

Its result as affecting the accounts of public expenditure.

More accurate mode of stating actual receipts, issues, and balances of the Exchequer.

The consequence of this practice has been that not only has the unissued balance in the Exchequer, appropriated to the Civil List, been necessarily excluded from the stated amount of the Exchequer balances, but all the sums received into the Exchequer, such as the settled proportion of surplus fees of regulated offices, and other such casual receipts specially appropriated to the Civil List, have been also excluded from the accounts of Public Income.

In point of fact, throughout the reign of King George the Third, the amount appropriated out of the Public Revenue to the Civil List differed very considerably from the amount actually issued for the Civil List during the financial year, not only because many of the quarterly payments were frequently largely in arrear, but also because of a systematic practice of making advances from the Civil List Funds in the Exchequer for other public services. It is only during the reign of Her present Majesty that the accounts have been much simplified by the practice of issuing, during each quarter, the total amount appropriated to the Civil List, and by ceasing to pay into the Exchequer any sums specially appropriated to the Civil List.

The former practice of stating the Civil List charge as the expenditure in the Public Accounts of Income and Expenditure appears to have arisen from the difficulty of correctly stating in these accounts of expenditure the amounts of Supply Grants which were provided for, in the first instance, by advances from the Civil List.

From the year 1758 up to 1815, when a new method was adopted of providing for these supply grants by a special Vote, of the nature of a Civil Vote of Credit, subsequently developed into the Civil Contingencies Fund, it was customary for Parliament to provide for certain Supply Services, by addresses to the Sovereign to make advances for these services, with the assurance that the amount advanced should be replaced out of the supplies of the next Session. In the earlier part of this period those supply services only were thus temporarily provided for, the precise amount of which had not or could not be estimated. At a later period, commencing from 1777, many other annually recurring Supply grants were also similarly provided for by advances out of the Civil List. (*See Part I., pp. 451-5*). In all such cases the requisite amount was advanced at the Exchequer, out of the Civil List Revenues, and formed part of the actual Civil List Expenditure of the year, under the general head of Miscellaneous and Contingent Civil List Expenses, but the precise amount so advanced in the financial year is not distinguished in the annual Revenue books of the Treasury.

In the months of February, March, or April in each year, it was customary to lay before Parliament an account of the amount so advanced up to the day on which the Return was dated, and these Returns formed the estimates upon which were based the votes granting the necessary amounts to replace to the Civil List the amount so advanced. In the later period, from 1777, these votes were of two descriptions as already mentioned, and were so recited in the Appropriation Acts. The first granted the total specified amount "to make good the like sum which had been issued by his Majesty's orders, pursuant to Addresses of the House of Commons;" the second granted the several specified amounts in detail "to make good the like sum which has been issued at the receipt of the Exchequer, out of his Majesty's Civil List Revenues," for the several specified services. The total amount thus voted was disposed of by a transfer of the amount to the credit of the Civil List in the Exchequer books.

The result of this system was necessarily to make the greater part of the actual payments for these supply services by advances from the Civil List in one financial year, and to replace the amount to the Civil List in the following financial year. Under the old practice of stating the annual amounts appropriated to the Civil List as the Civil List Expenditure, such actual payments from the Exchequer were necessarily omitted from the expenditure of the year in which they were paid, and appeared in the public expenditure of the following year, under the head of Miscellaneous Supply Grants, though they were not then actually paid, but merely replaced by transfers to the Civil List.

There was certainly one advantage under this system, that the stated expenditure of the Supply Grants of each year corresponded more nearly with the grants and their amounts as recited in the Appropriation Acts. But this advantage appears to have been more than counterbalanced by the consequent necessity of altogether excluding the appropriated Civil List casual receipts and balances from the accounts, although they formed just as much portions of the Exchequer Receipts and Balances, as all other receipts and balances, which, under the old system, were also specially appropriated.

It appears to be a more accurate mode to state all the sums actually received into the Exchequer, which were thus appropriated to the Civil List, as part of the public receipts, and to consider the actual payments from the Exchequer for these Supply Grants as part of the Expenditure of the year in which they were made, although they are thus necessarily made part of the Civil List expenditure. By this mode the principle now settled by law will be carried out, that the Exchequer issues constitute the public expenditure. It will also enable the Exchequer Balances to be stated at their actual amount, including the appropriated Civil List Balances. In the stated amount of Expenditure for the Miscellaneous Supply Grants of the following year, the amount replaced to the Civil List should also be noted as being excluded.

This mode has accordingly been adopted in the annual balance-sheets from the period of the Revolution, now prepared to be laid before Parliament, a special note showing that the

the sums advanced out of the Civil List Funds for Supply Grants are included in the stated amount of Civil List Expenditure. Appendix, No. 13.

It may be hardly necessary to state that in the Financial Accounts of Public Receipt and Expenditure from the period of the Revolution, now being laid before Parliament, those amounts only of the receipt and expenditure of the Civil List are included which passed through the Exchequer. Large amounts are indeed thus included, although they were at the immediate disposal of the Sovereign, and were not placed at the disposal of Parliament. But, as already shown, there were also large amounts of Civil List Funds at the disposal of the Sovereign, particularly sums received as droits of the Admiralty and of the Crown, which were never paid into the Exchequer.

Though necessarily excluding sums not passed through the Exchequer.

It is also to be remarked that a large portion of the hereditary revenues of Scotland and their appropriation has been thus excluded, from the accounts of net receipt and expenditure not having passed through the Exchequer at Westminster. In this portion are included not only amounts applied to the Civil expenditure of Scotland, but also the amounts paid to the Sovereign's privy purse previously to 1810. It was not until the accession of King William the Fourth, in 1830, that the whole of the Scotch Revenue formed part of the Exchequer receipts.

PENSIONS AND ANNUITIES.

The Pensions and Annuities payable out of the Public Revenue, which are treated as payments for ineffective services, may be classed under the following heads:

Distinct classes of pensions and annuities payable out of public revenue.

1. Pensions and Annuities to the Royal Family.
2. Civil List Pensions granted by the Sovereign.
3. Pensions and Annuities granted by Parliament.
4. Naval and Military Half-pay and Pensions.
5. Superannuation and Retired Pensions and Allowances to Civil Officers.

1.—PENSIONS AND ANNUITIES TO THE ROYAL FAMILY.

A more detailed notice may be given of the pensions and annuities granted to the Royal Family, as being in each instance of a more public and important character, as well as higher in amount than other pensions and annuities payable out of the Public Revenue.

1. Pensions and annuities to the Royal Family.

From the details given in the preceding annual accounts of Income and Expenditure, it may be seen that those annuities to the Royal Family, which were granted during the period from the beginning of the reign of King William III., up to the end of the reign of King George III., were charged partly upon the Civil List by the authority of the Sovereign, being payable only for the lifetime of the Sovereign, after the restriction contained in the Civil List Act of Queen Anne, and partly upon other Exchequer Receipts by the authority of Parliament, and made payable during the life of the grantee.

Upon what funds charged, and mode of payment.

In the earlier part of this period, the amounts of pensions which had been granted, and were payable in each year, cannot be readily determined from the sums stated in the annual accounts of expenditure to have been paid during the financial year, in consequence of the irregular practice then prevailing of not making the several payments of this description when due, and thus allowing arrears to accumulate. The several amounts granted to the members of the family of each Sovereign will, therefore, here be stated separately.

At the period of the Revolution in 1688, the Queen Dowager was in receipt of two distinct pensions. The first of 12,209*l.* 15*s.* 4*d.* per annum, was granted by two separate Letters Patent of King Charles II., dated in 1672 and 1674, payable out of the Hereditary Revenue of Excise; the second of 6,000*l.* per annum was granted to her out of the Exchequer in general, and made payable during Her Majesty's life. No portion of this latter pension appears to have been paid after 1688, although as already mentioned, under the head of Civil List, the whole annuity of 18,209*l.* 15*s.* 4*d.* was recognised by a Resolution of the House of Commons in 1689, as part of the charges of the Civil Government; but the pension of 12,209*l.* 15*s.* 4*d.* was continued to be paid with more or less regularity until the Queen Dowager's death in 1706.

In the reign of William III.

An annuity of 50,000*l.* granted after the Revolution by Royal Letters Patent to Queen Mary was also recognised by Parliament in 1689, as a charge on the Civil Government, and was paid up to the period of Her Majesty's death in 1695.

In 1688, the Prince and Princess of Denmark were in receipt of an annuity of 30,000*l.*, which had been granted by Letters Patent of King Charles II., out of Excise. On the accession of William III., a further pension of 20,000*l.* was granted to them by Letters Patent out of Excise, under the authority of the Act 2 Will. & Mary, Sess. 1, c. 3, being made payable during the lives of their Majesties and the survivor of them.

In 1698, an annuity of 15,000*l.* was granted out of the Civil List by Letters of Privy Seal to the Duke of Gloucester, son of the Prince and Princess of Denmark, and ceased at his death in 1700.

After the accession to the Throne of the Princess of Denmark as Queen Anne in 1702, the pension of 50,000*l.* a year was continued by Letters of Privy Seal to Prince George of Denmark, and was received by him until his death in 1709. In 1702 a Bill was brought into Parliament for making further provision for the Prince of Denmark if he survived Her Majesty, and a Resolution of the House of Commons was passed for granting to the Prince, in case he survived Her Majesty, an annuity of 100,000*l.* payable out of the

In the reign of Queen Anne.

Appendix, No. 13. Hereditary Revenues of Excise and Post Office, together with the Palaces of Kensington and Winchester. But this provision did not take effect, as the Prince died before Queen Anne.

In the reign of George I.

From the period of the succession of King George I. in 1714, his Queen was kept in confinement on the Continent, and never came to England during King George's reign: no annuity was granted or paid to Her Majesty from the Exchequer.

George, Prince of Wales, son of George I., was married in 1705, previous to the accession of his father to the throne of Great Britain. The Civil List Act 1 Geo. 1, stat. 2, c. 22, recites the King's grant of 100,000*l.* a year to the Prince of Wales out of His Majesty's Civil List, and enacts that it shall be paid without fees and without taxes, and be specially charged on such branches of Customs and Excise as were applicable to the Civil List.

This Act further recites 1 Anne, s. 1, c. 7, and 9 Anne, c. 10, declaring grants, made out of the Hereditary Revenues to endure longer than the life of the Sovereign making them, null and void, and authorised the King to grant by Letters Patent to the Princess of Wales an annuity of 50,000*l.*, in case she survived the Prince, viz., 40,000*l.* a year out of the Post Office Revenues, and 10,000*l.* a year out of the Hereditary Excise. Somerset House was also assigned as a residence for the Princess, under the same contingency.

In 1718 an annuity of 20,000*l.* was granted by the King out of the Civil List to the governess of the young Princesses, which was paid at the Exchequer until 1727, when it ceased upon the demise of the Crown.

In the reign of George II.

Upon the Prince of Wales succeeding to the Throne as King George II., in 1727, a further arrangement was authorised by Parliament; 100,000*l.* a year was granted by the Civil List Act, 1 Geo. 2, c. 3, to the Queen, in case she survived His Majesty. The grant of Somerset House was confirmed, and Richmond Lodge was also settled on Her Majesty. In the meantime the annuity of 50,000*l.* out of the Civil List was made payable to the Queen, and was received until Her Majesty's death in 1738.

Frederick, Prince of Wales, eldest son of King George II., was born in 1707, and was 20 years of age at his father's accession to the Throne. The Prince married in 1736 Augusta, youngest daughter of Frederick II., Duke of Saxe Gotha. He died in 1751, during his father's lifetime.

It appears from the Civil List Accounts that 24,000*l.* a year was allowed by the King to Frederick Prince of Wales, out of the Civil List, from 1729 to 1736; this allowance was increased to 50,000*l.* a year upon his marriage in 1736: it was further increased to 100,000*l.* a year in 1743.

Hansard, 22 February 1737.

Soon after the marriage of Frederick, Prince of Wales, the misunderstanding which had long existed between the Prince and the King, his father, was aggravated by the income allowed to the Prince being insufficient to support the dignity of his station. The Prince alleged that although his annuity from the Civil List was enlarged to 50,000*l.*, which was reduced by land taxes and fees to 43,000*l.*, his whole revenue, including the emoluments of the Duchy of Cornwall, did not exceed 52,000*l.* a year, although by the King's own regulation, the expense of his household amounted to 63,000*l.* He complained that out of a Civil List of 800,000*l.*, he received only 50,000*l.* a year, although the King, when Prince of Wales, received 100,000*l.* a year out of a Civil List of only 700,000*l.*, and he determined to lay his case before Parliament.

On 22nd February 1737, Mr. Pulteney moved in the House of Commons for an Address to His Majesty to settle 100,000*l.* a year on the Prince of Wales, and to settle the like jointure on the Princess of Wales, as Her Majesty had when she was Princess of Wales, and to assure His Majesty that the House would enable him effectually to perform the same. His speech, together with the Minister's speech in reply, is reported at length in Hansard. He supported the principles on which his motion was founded with great ability, and with a long series of historical references of heirs apparent and presumptive to the Crown, who, he maintained, had received an independent and permanent allowance.

The Minister, Sir Robert Walpole, in reply, asserted the right of the King to dispose of his civil revenues without the interference of Parliament, and to suffer no control in the management of his own family. The King had declared that 50,000*l.* a year, exclusive of the revenues arising from the Duchy of Cornwall, was a competent allowance to the Prince, and as much as the King could afford out of the Civil List, considering his numerous issue.

The Minister had a majority against the motion of 234 to 204.

Hansard, 23 February 1737.

A similar motion was made in the House of Lords on 23rd February 1837, by Lord Carteret, which was negatived on a division.

Non-contents 79; proxies 24	-	-	-	-	-	-	-	103
Contents 28; proxies 12	-	-	-	-	-	-	-	40

Majority - - 63

A protest was entered by the dissentient Peers.

In the same year (1737), an Act (10 Geo. 2, c. 29) was passed enabling His Majesty to grant an annuity to the Princess of Wales of 50,000*l.* out of the Civil List Revenues, clear of all fees, taxes, or other public charges, in case she should survive Prince Frederick; and by section 8 of the same Act, it was enacted that the annuity of 50,000*l.* then allowed by His Majesty to Frederick, Prince of Wales, or any annuity that the King should grant to the Prince, out of the Civil List Revenues, should be paid at the Exchequer, clear of fees, and free from all taxes and charges whatsoever.

Upon

Upon the death of Frederick, Prince of Wales, in 1751, his eldest son George, Prince of Wales, was allowed 20,000*l.* a year out of the Civil List, and this was increased to 40,000*l.* a year in 1757, which he received until he succeeded to the Throne in 1760.

The Dowager Princess of Wales appears to have been paid 57,000*l.* a year out of the Civil List, from 1751 to 1760. Upon the accession of her son George III. in 1760, this allowance was increased to 60,000*l.* a year, which she received till her death in 1772.

The younger sons of Frederick, Prince of Wales, were Edward Augustus, afterwards Duke of York, born in 1739; William Henry, afterwards Duke of Gloucester, born in 1743; Henry Frederick, afterwards Duke of Cumberland, born in 1745; and Frederick William, born in 1750, who died in 1765.

In 1759, a pension of 4,000*l.* a year was granted by the King out of the Civil List to Prince Edward Augustus, and a similar amount to the Princes William Henry and Henry Frederick.

On the accession of King George II. in 1727, an annuity of 6,671*l.* 10*s.* was also granted by the King, out of the Civil List, to the three elder Princesses, his daughters. Upon the marriage of the Princess Royal to the Prince of Orange in 1734 a marriage portion of 80,000*l.* was granted to her Royal Highness, by Parliament, out of the Supply Grants; and by the Act 7 Geo. 2, c. 13, Parliament authorised the payment of an annuity of 5,000*l.* to the Princess of Orange during her life, payable out of the Civil List during the King's life, and afterwards out of the Hereditary Revenues. No payment of the annuity appears to have been made from the Exchequer until 1746, and it ceased in 1760.

In 1738 the King was authorised by Parliament, under the Act 12 Geo. 2, c. 15, to grant to the four younger Princesses and to the survivors or survivor, an annuity of 24,000*l.*, payable immediately after the demise of his Majesty out of the Hereditary Revenues of Excise.

It was provided that upon the death of either of the Princesses, or upon her marriage, and the payment of not less than 40,000*l.* as a marriage portion, her interest in the annuity should cease. In the event of two of the Princesses so dying or marrying, two-thirds only of the annuity of 24,000*l.* were to become payable to the other two Princesses then unmarried; and no greater annuity than 12,000*l.* was to be paid to the surviving unmarried Princess.

Meanwhile the annuity payable out of the Civil List to the two elder unmarried Princesses, Amelia and Caroline, was increased by the King, in 1738, to 14,617*l.*, and in 1744 was further increased to 15,867*l.* 7*s.* 1*d.* Princess Caroline died at the close of the year 1757, and after the demise of the Crown in 1760 the annuity of 12,000*l.*, granted under the Act of 1738, became payable to Princess Amelia (or Amalie) who was the only unmarried survivor of the four Princesses, and was paid up to the period of her death in 1787.

An annuity of 4,295*l.* 10*s.* was also granted, out of the Civil List, in 1738, to the two younger Princesses, Mary and Louisa. This pension was received by Princess Louisa, upon the marriage of Princess Mary to the Prince of Hesse in 1741, when a marriage portion of 40,000*l.* was granted by Parliament out of Supplies to her Royal Highness's trustees. And the pension ceased in 1744, upon the marriage of Princess Louisa to the Prince of Denmark, and a similar marriage portion being granted by Parliament.

To his brother, the Duke of Cumberland, King George II. granted a pension of 6,000*l.*, out of the Civil List, in 1731, which was increased to 12,000*l.* in 1737, and to 15,000*l.* in 1746, when, on account of his services in quelling the Rebellion of 1745, a further annuity of 25,000*l.* was granted by Parliament to the Duke of Cumberland, for life, out of the Aggregate Fund, per Act 19 Geo. 2, c. 29. These annuities ceased on the Duke's death in 1766.

On the accession of King George III. to the throne in 1760, the pensions of his brothers, Edward Duke of York and Princes William Henry and Henry Frederick, were respectively increased to 12,000*l.* and 8,000*l.* a year. In 1767, in lieu of the latter annuity to the Princes, a pension of 9,000*l.* was granted by the King to Prince William Henry, then Duke of Gloucester, out of the 4½ per Cent. Duty, and a similar annuity to Prince Henry Frederick, then Duke of Cumberland, out of the Civil List. In the same year pensions of 8,000*l.* a year were granted by the Parliament, under Act 7 Geo. 3, c. 19, and payable out of the Aggregate Fund, to the Dukes of York, Gloucester, and Cumberland respectively. The Duke of York received only half a year's annuity when the pension ceased with his death. In 1785, in lieu of the Duke of Gloucester's Annuity out of the 4½ per Cent. Duty, a similar annuity was settled upon him by Parliament, under 25 Geo. 3, c. 53, payable out of the Aggregate Fund. The total annuity of 17,000*l.* was received by him until his death in 1805. The Duke of Cumberland's annuity of 17,000*l.* ceased with his death in 1790.

In the reign of George III.

George, Prince of Wales, son of George III., was born 12th August 1762. During the period of his minority, all the revenues of the Duchy of Cornwall were received by the King, and applied in aid of the Civil List; and in the course of the last nine years of his minority, various sums were allowed for the Prince of Wales out of the Civil List and Privy Purse, amounting on an average to 13,000*l.* a year.

Hansard, 23 February 1803.

On the coming of age of the Prince of Wales, in 1783, he was granted by the King 50,000*l.* a year from the Civil List, besides receiving the revenues of the Duchy of Cornwall, estimated at 13,000*l.* a year.

Appendix, No. 13.

In 1787 the King added 10,000 *l.* a year to this allowance, and upon an Address from the House of Commons, an advance was made to the Prince of 181,000 *l.* from the Civil List, for building and completing Carlton House, the House of Commons agreeing to make good the same.

In 1795, on the Prince's marriage, an additional sum of 65,000 *l.* a year was granted to him out of the Consolidated Fund, by 35 Geo. 3, c. 129, making a total annual grant of 125,000 *l.* a year, besides the revenues of Cornwall, estimated at 13,000 *l.* a year, or 138,000 *l.* a year altogether.

At this period the debts of the Prince of Wales amounted to 650,000 *l.* It was directed by the Act, that out of the annuity of 65,000 *l.*, 60,000 *l.* a year should be appropriated and paid to Commissioners, together with the revenues of the Duchy of Cornwall, for discharging this debt, with interest at 3 *l.* per cent., till the whole amount was paid off; the remaining 5,000 *l.* a year was to be set apart at the Exchequer, and paid to such person as should be authorised by the Prince to receive the same. It is recited in 54 Geo. 3, c. 160, that this annuity of 5,000 *l.* was secured by deed to the Princess of Wales.

There was much discussion in Parliament on passing the Bill for granting 65,000 *l.* a year additional to the Prince of Wales upon his marriage.

On 5 June Mr. Sheridan said that when an establishment for the Prince was first proposed the Duke of Portland and his colleagues in office were of opinion that it ought to be 100,000 *l.* a year. But His Majesty thought otherwise, and it was settled at 50,000 *l.*

On 8 June Mr. Anstruther moved that the grant of 65,000 *l.* be altered to 40,000 *l.* This amendment was lost by a majority of 141 against 38.

On 24 June the Bill was discussed in the House of Lords. Lord Grenville had a clear and decided opinion that the grant to be made by the Bill to the Prince of Wales was not more than what constituted a proper establishment for the maintenance of his state and dignity. The Duke of Bedford added that, considering the rise in the price of all articles, he did not think an addition of 25,000 *l.* a year above what had been granted former Princes of Wales too much on the present occasion.

Upon the marriage of the Prince of Wales in 1795, another Act, 35 Geo. 3, c. 130, was passed, granting an annuity of 50,000 *l.* to the Princess of Wales in case she survived the Prince, payable out of the Civil List during the King's life, and out of the Hereditary Revenues after his decease, notwithstanding the Act of 1 Anne.

During the passing of the Bill for granting 65,000 *l.* a year to the Prince of Wales upon his marriage, the question was raised as to the right of the Prince to the revenues of the Duchy of Cornwall during his minority.

On 5 June the Attorney General (J. Scott, afterwards Lord Eldon) doubted whether the revenue of the Duchy of Cornwall was to be accounted for during the minority of the Prince of Wales. In every instance since the first grant of the Duchy, the King had maintained the Prince of Wales out of the revenues, till he thought proper to give him the livery of the Duchy, which he might do at any age. Since the reign of Edward III. no king had been held accountable for these revenues during the minority of the heir apparent.

On 11 June General Smith moved that the Commissioners be directed to institute suits for the balance of these revenues during the Prince's minority.

The Solicitor General opposed the motion, and said that the House had formerly acted upon the consideration of His Majesty applying the revenues of the Duchy of Cornwall to the Civil List. The Prince's claim, if he had any, ought to be left to a court of law.

Mr. W. Grant (afterwards Sir William) conceived that the King might appropriate whatever sums he pleased, for his own use, until the livery was given.

The motion was lost by a majority of 97 against 40.

This question was revived in 1802 by Mr. Manners Sutton, Solicitor General to the Prince of Wales, during the debate on the Civil List Accounts.

On 31 March following he moved that a Select Committee be appointed to inquire by whom and by what authority the revenues of the Duchy of Cornwall were received from the period of the birth of the Prince of Wales until he attained the age of 21 years, and how these sums were applied. He stated at length the claim of the Prince of Wales to these revenues.

The Chancellor of the Exchequer (Addington) said the highest authorities were adverse to this claim. Under all the circumstances, taking on one hand the sums advanced out of the Civil List, and the amount of the revenues of the Duchy of Cornwall on the other, he doubted whether a considerable balance would be in favour of the Prince, and he opposed the motion.

Mr. Erskine supported the motion, and considered the right of the Prince to the revenues as clear and unquestionable.

Sir W. Grant, then Master of the Rolls, opposed the motion. The question was a legal one, and if the House entertained it, they would be assuming a judicial power to the exercise of which on such occasions they were incompetent, either on the principle or practice of the constitution.

Mr. Fox said it was a question of facts, and did not seem to him to contain a single word of law. The sums which had been received in the first years of George II.'s reign had been paid over to Frederick, Prince of Wales, for those years which had elapsed from the time of the accession till he had reached his majority. He had no doubt of the validity of the Prince's claims.

The Attorney General (Sir E. Law, afterwards Lord Ellenborough) said the question was brought forward as a dry question of right. If the House went beyond their constitutional competence, and entertained this question, they would do so to no purpose.

It

It had been shown clearly that the money advanced to the Prince of Wales during his minority exceeded all his revenues, and no balance was due to him. Appendix, No. 13.

Mr. Tierney supported the motion.

Lord Hawkesbury said the right should be tried by law, and he opposed the motion, as unprecedented in its nature and dangerous in its consequences.

The Solicitor General (S. Perceval) said if the Prince had any legal right, that right ought to be ascertained in a regular manner.

The motion was lost by a majority of 160 against 103.

The Prince of Wales was then advised to prosecute his claims to the revenues of the Duchy of Cornwall during his minority by a petition of right.

In the following year the Chancellor of the Exchequer (Addington) proposed to the House to grant to the Prince, for a limited period, an additional annuity of 60,000*l.* a year out of the Consolidated Fund. This annuity was to be paid from the 5th January 1803 to the 5th July 1806, by which time it was calculated that the Prince's whole debt of 650,000*l.* would be paid off, and thus release for the Prince's use the whole of the annuity of 65,000*l.* a year granted by 35 Geo. 3, c. 129; 60,000*l.* of which, together with the revenues of the Duchy of Cornwall, had been appropriated in 1795 by Act 35 Geo. 3, c. 129, to the payment of the said debt. Hansard, 23 February 1803.

In consequence of this proposal, the Prince of Wales sent a message to the House (through Mr. Tyrwhitt, Keeper of the Privy Seal, and private secretary to His Royal Highness, on 28th February 1803; see Hansard, p. 1209), that he relinquished his claim to the revenues of the Duchy of Cornwall which had accrued during his minority (12th August 1762 to 12th August 1783), and that he had directed his law officers to forego all further proceedings in relation thereto.

The temporary annuity of 60,000*l.* was granted by Parliament, under the Act 43 Geo. 3, c. 26, which also released for the Prince's use from 5th January 1803 the annual payment of 13,000*l.* out of the revenues of the Duchy of Cornwall, which had also been set aside (by Act 35 Geo. 3, c. 129) for the payment of the Prince's debts.

In 1778 the Act 18 Geo. 3, c. 31, was passed to enable the King to make a provision for his six younger sons, and for his daughters, to take effect after his demise; as well as for his nephew and niece, the children of his brother the Duke of Gloucester.

His Majesty was empowered by Letters Patent to settle an annuity of 60,000*l.*, free from all taxes or deductions, on his six younger sons, and the survivors or survivor, payable out of the hereditary revenues of the Crown, to commence from the King's demise; with the proviso that no one of the Princes was to have a greater annuity than 15,000*l.*

The King was also empowered to settle on the five Princesses a similar annuity of 30,000*l.* It was provided that, upon the death of any one, or the marriage, with a portion of 40,000*l.*, her right to any portion of the annuity was to cease; that when only two of the Princesses should become entitled to the annuity it should be reduced to 20,000*l.*, and when one only, no more than 12,000*l.* a year should be payable.

The King was further empowered to settle an annuity of 8,000*l.* on his nephew Prince Frederick William for his life, to commence from the death of the Duke of Gloucester, payable out of the Aggregate Fund during the King's life, and afterwards out of the hereditary revenues of the Crown. And in like manner to settle an annuity of 4,000*l.* on his niece the Princess Sophia Matilda of Gloucester.

A different arrangement as to the provisions for the four Princesses, Augusta Sophia, Elizabeth, Mary, and Sophia, was made by Parliament in 1812, upon the King expressing a desire to provide for the establishment of their Royal Highnesses by an immediate grant. Instead of the contingent annuity granted by the Act of 1778, the Act 52 Geo. 3, c. 57, empowered His Majesty to settle an immediate annuity of 36,000*l.* out of the Consolidated Fund upon the four Princesses, or the survivors or survivor, with similar provisions as to the death or marriage of any of the Princesses, and a reduction of the annuity to 24,000*l.* to any of the survivors, and 12,000*l.* to the last survivor.

Upon the death of the Duke of Gloucester in 1805, the provisions made for his son and daughter by the Act of 1778 were set aside by the Act 46 Geo. 3, c. 145, and in lieu of the pensions which had then become payable to them, an annuity of 14,000*l.* was granted by Parliament to the Duke of Gloucester, and an annuity of 5,000*l.* to the Princess Sophia Matilda. An annuity of 4,000*l.* was also granted to the Dowager Duchess of Gloucester; and from the period of her death a further annuity of 2,000*l.* was granted to the Princess Sophia Matilda. These annuities were made payable out of the Consolidated Fund.

In 1816, under the provisions of the Act 56 Geo. 3, c. 46, for the better regulation of the Civil List, the following pensions charged upon the Civil List, viz. :—

	£.	s.	d.	
Duke of York	12,000	—	—	per annum.
„ Clarence	2,500	—	—	„
Princess Augusta Sophia	4,000	—	—	„
„ Elizabeth	4,000	—	—	„
„ Mary	4,000	—	—	„
„ Sophia	4,000	—	—	„

ceased to be so charged on 5th April 1816, and were made payable out of the Consolidated Fund, during the joint lives of His Majesty and their Royal Highnesses respectively.

Appendix, No. 13.

It may be convenient to state in the following tabular form the amounts of the several Grants payable to the family of King George the Third during his reign.

	Date of Commencement of Annuity or of Grant in One Sum.	Grant in One Sum.	Annuity.	Total Annuity.	REMARKS.
		£.	£.	£.	
Her Majesty Queen Charlotte -	14 Nov. 1761	- -	40,000	- -	Out of Civil List, and by Letters Patent.
	18 Sept. 1762	- -	10,000	- -	- - ditto.
	28 Aug. 1766	- -	8,000	- -	- - ditto.
	18 Feb. 1812	- -	10,000	- -	- - ditto - Act 52 Geo. 3, c. 8, during the illness of His Majesty Geo. 3.
				68,000	Ceased 17 November 1818.
The Prince of Wales - -	5 July 1783	- -	50,000	- -	By Letters Patent, out of Civil List.
	5 " 1787	- -	10,000	- -	- - ditto.
	" 1788	161,000	- -	- -	Supply Grant; to discharge Prince of Wales' debts.
	" 1793	55,200	- -	- -	- - ditto - for works at Carlton House.
		40,000	- -	- -	Out of Civil List; advanced as a Loan in 1793, of which 13,000 <i>l.</i> was subsequently repaid.
	10 Oct. 1794	- -	65,000	- -	Out of Consolidated Fund, per 35 Geo. 3, c. 129.
	5 Jan. 1803	- -	60,000	- -	Granted for 3½ years only, out of Consolidated Fund, and to cease on 5 July 1806, per 43 Geo. 3, c. 26.
	1812	100,000	- -	- -	Voted out of Supplies 1812, on becoming Prince Regent, for incidental expenses.
	18 Feb. 1812	- -	10,000	- -	Out of Civil List; during the illness of King George 3.
				135,000	Ceased on accession to the Throne, January 1820. This amount is exclusive of the temporary Annuity of 60,000 <i>l.</i> granted in 1803.
The Princess of Wales - -	5 July 1814	- - -	35,000	- -	Out of Consolidated Fund, per 54 Geo. 3, c. 160.
				35,000	Ceased 7 August 1821.
Princess Charlotte of Wales -	5 April 1800	- -	6,000	- -	By Letters Patent, out of Civil List, granted to the Prince of Wales for the Princess Charlotte.
	5 July 1806	- -	7,000	- -	Out of Consolidated Fund, per 46 Geo. 3, c. 145. This pension appears to have ceased upon the grant of 60,000 <i>l.</i> a year in 1816.
	1808	1,493	- -	- -	Paid out of Special Service, Civil List.
	1809	1,835	- -	- -	
	1810	1,656	- -	- -	
	1811	1,652	- -	- -	
	1812	1,652	- -	- -	
	1813	1,489	- -	- -	Voted for the expenses of her marriage.
	1816	60,000	- -	- -	
	1816	- -	60,000	- -	
				60,000	On her marriage with Prince Leopold of Saxe Coburg, out of Consolidated Fund, per 56 Geo. 3, c. 24.
					Ceased 6 November 1817.
Prince Leopold of Saxe Coburg	6 Nov. 1817	- -	50,000	- -	Out of Consolidated Fund, per 56 Geo. 3, c. 24.
				50,000	Continued to be paid to Trustees of the King of the Belgians, who repaid to the Exchequer about 34,000 <i>l.</i> annually, until his death in 1865.
The Six Younger Sons of Geo. 3	1777 to 1782	- -	11,000	- -	Out of Civil List.
				11,000	Ceased 8 January 1787.
The Four ditto - - -	- - 1787	8,500	- -	- -	Out of Civil List.
	1788	6,000	- -	- -	
	1789	6,000	- -	- -	
The Three ditto - - -	- - 1790	8,500	- -	- -	- - ditto.
	1791	8,500	- -	- -	
	1792	8,500	- -	- -	
	1793	8,500	- -	- -	
	1794	8,500	- -	- -	
	1795	8,500	- -	- -	
	1796	9,000	- -	- -	
	1797	9,000	- -	- -	
	1798	9,000	- -	- -	
	1799	2,250	- -	- -	
The Duke of York - - -	14 Aug 1787	- -	12,000	- -	Out of Civil List, transferred to Consolidated Fund, per 56 Geo. 3, c. 46, and 1 Geo. 4, c. 108.
	5 July 1791	- -	14,000	- -	Out of Consolidated Fund, per 32 Geo. 3, c. 13, on his marriage.
	1793	5,265	- -	- -	Out of Civil List.
	1794	26,307	- -	- -	
	1795	4,501	- -	- -	
	1796	6,021	- -	- -	
	1800	12,642	- -	- -	
				26,000	Ceased 5 January 1827.

	Date of Commencement of Annuity or of Grant in One Sum.	Grant in One Sum.	Annuity.	Total Annuity.	REMARKS.
		£.	£.	£.	
The Duchess of York - -	5 July 1791	- -	4,000	- -	Out of Consolidated Fund, per 32 Geo. 3, c. 13, and further Annuity of 8,000 <i>l.</i> on demise of Duke of York. Ceased 6 August 1820.
				4,000	
The Duke of Clarence - -	5 " 1786	3,500	- -	- -	Out of Civil List.
	5 " 1787	3,500			
	5 " 1788	3,500			
	5 " 1789	9,875			
	5 " 1790	12,000			
	5 " 1791	3,000	12,000	- -	Out of Consolidated Fund, per 31 Geo. 3, c. 34; continued per 1 Geo. 4, c. 108.
	5 April 1791	- -			
	5 " 1795	2,500	- -	- -	Out of Civil List.
	5 " 1796	3,816			
	16 June 1799	- -	2,500	- -	Out of Civil List, and transferred to Consolidated Fund, per 56 Geo. 3, c. 46, and 1 Geo. 4, c. 108.
	16 " 1801	8,000	- -	- -	Out of Civil List.
	16 " 1802	7,000			
	8 April 1806	20,000	- -	- -	Out of Admiralty Droits.
	5 July 1806	- -	6,000	- -	Out of Consolidated Fund, per 46 Geo. 3, c. 145.
	15 Oct. 1813	20,000	- -	- -	Out of Admiralty Droits. Of this sum 3,000 <i>l.</i> was subsequently repaid.
				20,500	Ceased on accession to the Throne, 26 June 1830.
The Duke of Kent - - -	5 Jan. 1799	- -	12,000	- -	Out of Consolidated Fund, per 39 Geo. 3, c. 29.
	10 Oct. 1805	10,000	- -	- -	Out of Admiralty Droits; 1,000 <i>l.</i> out of 6,000 <i>l.</i> subsequently repaid.
	8 April 1806	10,000			
	5 July "	6,000	- -	- -	Out of Consolidated Fund, per 46 Geo. 3, c. 145.
	5 " April 1818	- -	6,000	- -	- - ditto - on his marriage, per 58 Geo. 3, c. 53.
				24,000	Ceased 23 January 1820.
The Duke of Cumberland -	5 Jan. 1799	- -	12,000	- -	Out of Consolidated Fund, per 39 Geo. 3, c. 29; continued per 1 Geo. 4, c. 108.
	14 Oct. 1805	15,000	- -	- -	Out of Admiralty Droits.
	8 April 1806	5,000			
	5 July 1806	- -	6,000	- -	Out of Consolidated Fund, per 46 Geo. 3, c. 145.
				18,000	Ceased 18 November 1851.
The Duchess of Cumberland -	On demise of Duke of Cumberland.	- -	6,000	- -	Out of Consolidated Fund, per 39 Geo. 3, c. 29. Contingent Annuity ceased.
The Duke of Sussex - -	5 Jan. 1802	- -	12,000	- -	Out of Consolidated Fund, per 42 Geo. 3, c. 48.
	8 April 1806	20,000	- -	- -	Out of Admiralty Droits.
	5 July "	- -	6,000	- -	Out of Consolidated Fund, per 46 Geo. 3, c. 145.
				18,000	Ceased 21 April 1843.
The Duke of Cambridge - (Son of King Geo. 3.)	5 July 1801	6,000	- -	- -	Out of Civil List.
	" 1802	4,000			
	5 Jan. "	- -	12,000	- -	Out of Consolidated Fund, per 42 Geo. 3, c. 48.
	5 July 1806	- -	6,000	- -	- - ditto - per 46 Geo. 3, c. 145.
				18,000	Ceased 8 July 1850.
The Princess Royal - (Duchess of Wurtemberg.)	- - 1797	80,000	- -	- -	Voted for marriage portion.
Princess Augusta Sophia -	5 July 1804	- -	4,000	- -	Out of Civil List, transferred to Consolidated Fund, per 56 Geo. 3, c. 46, and 1 Geo. 4, c. 108.
	18 Feb. 1812	- -	9,000	- -	Out of Consolidated Fund, per 52 Geo. 3, c. 57.
				13,000	Ceased 22 September 1840.
Princess Elizabeth - (Landgravine of Hesse Homburg.)	5 July 1804	- -	4,000	- -	As above.
	18 Feb. 1812	- -	9,000		Out of 4½ per Cent. Duty.
	5 May 1819	- -	1,000		Ceased 10 January 1840.
				14,000	
Princess Mary - (Duchess of Gloucester.)	5 July 1804	- -	4,000	- -	As above.
	18 Feb. 1812	- -	9,000		Out of 4½ per Cent. Duty.
	8 May 1819	- -	1,000		Ceased in 1857.
				14,000	
Princess Sophia - - -	5 July 1804	- -	4,000	- -	As above.
	18 Feb. 1812	- -	9,000		Ceased 27 May 1848.
				13,000	
Princess Amelia - - -	5 July 1804	- -	4,000	- -	Out of Civil List.
				4,000	Ceased 2 November 1810.

	Date of Commencement of Annuity or of Grant in One Sum.	Grant in One Sum.	Annuity.	Total Annuity.	REMARKS.
		£.	£.	£.	
The Duke of Gloucester - - (Nephew of King George 3.)	5 July 1806	- -	14,000	- - 14,000	Out of Consolidated Fund, per 46 Geo. 3, c. 145. Ceased 30 November 1834.
Princess Sophia of Gloucester (Niece of King George 3.)	5 July 1806	- -	7,000	- - 7,000	Out of Consolidated Fund, per 46 Geo. 3, c. 145. Ceased 29 November 1844.
Prince of Mecklenburg Strelitz (Nephew of Queen Charlotte.)	- - 1798	- -	1,788	- - 1,788	2,000 <i>l.</i> Irish, out of Consolidated Fund, Ireland, per 38 Geo. 3, c. 69. Ceased 6 September 1860.

The total Annuities payable to each member of the Royal Family, during the reign of George III., may be seen as follows:—

	TOTAL ANNUITIES.			TOTAL GRANTS IN ONE SUM.		
	Out of Civil List Funds. *Subsequently transferred to Consolidated Fund.	Out of the Consolidated Fund, or other Public Monies in the Exchequer.	TOTAL.	Out of Consolidated Funds.	Out of other Public Monies in the Exchequer. † Marriage Portion.	TOTAL.
	£.	£.	£.	£.	£.	£.
Queen Charlotte - - -	68,000	- -	68,000	- -	- -	- -
Prince of Wales - - -	70,000	65,000	135,000	27,000	316,200	343,200
Princess of Wales - - -	- -	35,000	35,000	- -	- -	- -
Princess Charlotte of Wales - (And 50,000 <i>l.</i> a year continued to Prince Leopold of Saxe Coburg.)	- -	60,000	60,000	9,777	60,000	69,777
Six Younger Sons of Geo. III. -	- -	- -	- -	210,750	- -	210,750
Duke of York - - -	12,000 *	14,000	26,000	54,736	- -	54,736
Duchess of York - - -	- -	4,000	4,000	- -	- -	- -
Duke of Clarence - - -	2,500 *	18,000	20,500	96,691	- -	96,691
Duke of Kent - - -	- -	24,000	24,000	26,000	- -	26,000
Duke of Cumberland - - -	- -	18,000	18,000	20,000	- -	20,000
Duke of Sussex - - -	- -	18,000	18,000	20,000	- -	20,000
Duke of Cambridge - - -	- -	18,000	18,000	10,000	- -	10,000
Princess Royal (Duchess of Wurtemberg.)	- -	- -	- -	- -	80,000†	80,000
Princess Augusta Sophia - -	4,000 *	9,000	13,000	- -	- -	- -
Princess Elizabeth - - -	4,000 *	9,000	14,000	-	-	-
(Landgravine of Hesse Hom- burg) - - -	1,000					
Princess Mary - - -	4,000 *	9,000	14,000	-	-	-
(Duchess of Gloucester) -	1,000					
Princess Sophia - - -	4,000 *	9,000	13,000	- -	- -	- -
Princess Amelia - - -	4,000	- -	4,000	- -	- -	- -
Duke of Gloucester (Nephew of George III.)	- -	14,000	14,000	- -	- -	- -
Princess Sophia of Gloucester -	- -	7,000	7,000	- -	- -	- -
Prince of Mecklenburg Strelitz (Nephew of Queen Charlotte.)	- -	1,788	1,788	- -	- -	- -
TOTAL - - - £.	174,500	332,788	507,288	474,954	456,200	931,154
Of which there was subsequently transferred		30,500				

An annuity of 6,000 *l.* was also granted out of the Consolidated Fund to the Duchess of Kent, Duchess of Cumberland, and Duchess of Cambridge, respectively, contingent on the death of their husbands.

Upon

Upon the accession of King George IV. in 1820, the Act 1 Geo. 4, c. 108, was passed to settle annuities upon the Royal Family, in lieu of those which ceased on the demise of the late King. Besides transferring the annuity of 60,000*l.*, which had been granted to the younger sons of George III., from the hereditary revenues to the Consolidated Fund, His Majesty was empowered to grant the following annuities payable out of the Consolidated Fund, to make up an amount equal to the annuities received previous to the demise of the late King:—

Appendix, No. 13.

In the reign of George IV.

	Annuities Ceased in consequence of the Demise of the Crown.	Transferred from Hereditary Revenues to Consolidated Fund.	Annuities Granted from Consolidated Fund.
	£.	£.	£.
H.R.H. The Duke of York - - -	12,000	12,000	—
	14,000	-	14,000
„ „ Clarence - - -	12,000	12,000	—
	2,500	-	2,500
„ „ Cumberland - - -	12,000	12,000	—
„ „ Sussex - - -	12,000	12,000	—
„ „ Cambridge - - -	12,000	12,000	—
	6,000	-	6,000
„ Princess Augusta - - -	4,000	-	4,000
„ „ of Hesse Homburg - - -	4,000	-	4,000
„ Duchess of Gloucester - - -	4,000	-	4,000
„ Princess Sophia of Gloucester - - -	4,000	-	4,000
TOTAL - - - £.	98,000	60,000	38,000

The following annuities were also granted by Parliament in the reign of George IV. out of the Consolidated Fund:—

	Act.	Date of Commencement of Annuity.	Amount of Annuity.	Remarks.
H.R.H. The Duke of Clarence -	1 & 2 Geo. 4, c. 119	5 April 1818	£. 6,000	Additional, on his marriage.
„ „ „ - -	8 Geo. 4, c. 10	5 Jan. 1827	3,000	As a further provision for the Duchess of Clarence, with a contingent annuity of 6,000 <i>l.</i> on the death of the Duke.
„ Duchess of Kent -	6 Geo. 4, c. 72	5 July 1825	6,000	For education of Princess Victoria.
„ Duke of Cumberland -	6 Geo. 4, c. 71	„ „	6,000	For education of Prince George.
„ Duke of Cambridge -	1 Geo. 4, c. 108	„ 1820	6,000	On his marriage.
TOTAL - - £.			27,000	

On the death of the Duke of York in 1827, his annuity of 12,000*l.*, under 18 Geo. 3, c. 31, & 1 Geo. 4, c. 108, was divided amongst his four surviving younger brothers.

Upon the accession of William IV. in 1830, out of the sum allotted to the Civil List by Parliament, 50,000*l.* a year was granted for Queen Adelaide's Privy Purse; and by the Act 1 & 2 Will. 4, c. 11, an annuity of 100,000*l.* was granted by Parliament out of the Consolidated Fund to the Queen, for her life, in the event of her surviving the King, together with Marlborough House and Bushey Park. This annuity was paid to her Majesty from 1837 up to her death in 1849.

In the reign of William IV.

In 1837, upon the accession of Her present Majesty, an annuity of 30,000*l.* was granted by Parliament to the Duchess of Kent, in lieu of the two previous annuities amounting together to 12,000*l.* This annuity ceased upon the death of her Royal Highness in 1861.

In the reign of Queen Victoria.

In 1840, upon the death of Princess Elizabeth, Langravine of Hesse Homburg, the additional annuity of 3,000*l.* became payable to Princess Augusta and to Princess Sophia under the provisions of 52 Geo. 3, c. 57.

Upon the marriage of the Queen to Prince Albert of Saxe-Coburg, in 1840, an annuity of 50,000*l.* was proposed by the Government to be granted to the Prince; but by an amendment to the Bill in the House of Commons this amount was reduced to 30,000*l.*, which was granted by Act 3 Vict. c. 3. This annuity ceased on the death of the Prince Consort in 1861.

Appendix, No. 13.

The following annuities, payable out of the Consolidated Fund, and money grants from Supplies, have been granted by Parliament to members of the Royal Family, in the reign of Queen Victoria:—

	Act.	Annuity.	Grant out of Supplies.	Remarks.
		£.	£.	
H.R.H. Princess Augusta of Cambridge, (Duchess of Mecklenburg Strelitz).	6 & 7 Vict. c. 25 -	3,000	-	On her marriage.
" Duke of Cambridge - - -	13 & 14 Vict. c. 77 -	12,000	-	-
" Princess Mary of Cambridge (Princess of Teck) - - -	29 & 30 Vict. c. 48 -	2,000	-	-
" Princess Royal (Crown Princess of Prussia).	20 & 21 Vict. c. 2 -	3,000	-	On her marriage.
" Princess Alice Maud (Princess Louis of Hesse).	24 Vict. c. 15 -	8,000	40,000	Ditto.
" Albert Edward, Prince of Wales -	26 Vict. c. 1 -	6,000	30,000	Ditto.
" Princess of Wales - - - -	26 Vict. c. 1 -	40,000	23,455	On his coming of age, and marriage.
" Prince Alfred, Duke of Edinburgh -	29 Vict. c. 8 -	10,000	-	With a contingent annuity of 30,000 L. on the demise of the Prince of Wales.
" Princess Helena (Princess Christian of Schleswig-Holstein).	29 Vict. c. 7 -	15,000	-	On his coming of age.
		6,000	30,000	On her marriage.
		£.	105,000	123,455

2.—CIVIL LIST PENSIONS GRANTED BY THE SOVEREIGN.

Civil List Pensions granted by the Sovereign.

Under this head are included not only the Civil List Pensions strictly so called, and charged upon the Civil List (excepting such pensions or annuities as were granted to the Royal Family), but also all other pensions of the same description, which were formerly granted out of the hereditary revenues at the disposal of the Sovereign.

See p. 591, &c.

A list of such pensions as formed a charge upon the hereditary revenues of the Crown in England during the reign of William III., and were accounted part of the Civil List, has already been given under the head of Civil List, where also the amounts of Civil List Pensions payable in the several reigns since 1688 have been stated. Similar information in regard to the amount of pensions charged on the separate heads of the hereditary revenues will be found under these heads.

The total amount of such pensions paid in each year from the Exchequer is stated in the preceding annual accounts of Public Income and Expenditure. But as the accounts up to 1800 are accounts of net Income and Expenditure only, they do not include such pensions as were paid out of the gross revenues of England and of Scotland previous to their reaching the Exchequer.

Information in Report of Committee on Civil Pensions, in 1838.
No. 64 of 1838.

The fullest information relating to the Civil List Pensions in detail will be found in the Report of the Select Committee of the House of Commons appointed to inquire into the subject, soon after the accession of Her present Majesty. Their report is dated 24 July 1838.

English Pensions.

It appears that prior to the passing of Mr. Burke's restraining Act of 22 Geo. 3, there were no limits, except those of the Civil List itself, within which the grant of pensions was confined. By this Act the amount of English Civil List Pensions was limited to 95,000 L. a year.

Scotch Pensions.

In respect of the Scotch Pension List, prior to the year 1810 the powers of the Crown appear to have been left without any check other than the amount of the hereditary revenues, and the existing charges upon them. The restraining Statute of 1 Anne having been passed before the Act of Union, did not affect Scotland. Pensions were accordingly granted for life, or for lives, in possession or in reversion, without restriction in amount or in the duration of the grant. By 50 Geo. 3, c. 111, it was provided that no Scotch pensions exceeding 800 L. should be granted in any one year; and that until the total annual amount was reduced to 25,000 L., no larger pension than 300 L. should be granted to any person except to a member of the Royal Family, or upon an Address from either House of Parliament. At this period the Civil List Pensions of Scotland amounted to 39,379 L.

Irish Pensions.

In Ireland, previously to the year 1793, the granting of pensions was not restrained even by a limited Civil List. The Government of the day claimed and exercised an unrestrained power of granting pensions, not only during the pleasure of the Crown, or for the life of the Sovereign, but for terms of years, or during the life of the grantee, or during any concurrent number of lives, in being or in reversion. The Irish Act, 33 Geo. 3, c. 34, for regulating the Irish Civil List, whilst authorising the issue from the Consolidated Fund of an annual sum not exceeding 124,000 L. (114,462 L. British), for payment of the total amount of existing Civil List Pensions in Ireland, enacted that the Crown should be restrained from granting pensions in any one year exceeding 1,200 L., until the whole Pension List should be reduced to 80,000 L. (73,846 L. British), when the annual amount of the Civil List was to be increased by this sum to provide for these pensions; after which period, no pension was to be granted to any one person, exceeding 1,200 L. a year, except to

to His Majesty's Royal Family, or on an Address from either House of Parliament. The amount of Irish pensions was not reduced to the specified sum until the year 1813. Appendix, No. 13.

No restraint was, however, then imposed by Parliament upon the terms of granting Civil List Pensions in Ireland, analogous to the restrictions contained in the English Civil List Act of Queen Anne; but after the passing of the Act, the custom continued of granting pensions for life, in reversion, and during pleasure.

Till the year 1830, the produce of the $4\frac{1}{2}$ per cent. duties formed no part of the Civil List Revenues, but continued vested in the Crown; with regard to these duties, the Sovereign exercised full dominion, and granted pensions payable out of them in perpetuity, for life, or during pleasure. Pensions charged on $4\frac{1}{2}$ per cent. duties.

Upon the accession of George IV., in 1820, no alteration was made in the maximum of English Civil List Pensions, which was left at 95,000 £ . as fixed by the Act of 1782, nor in the regulations for granting these pensions. The limitation of the Irish Pension List was, however, reduced. The whole amount of pensions to be granted in Ireland in one year was not to exceed 1,200 £ ., until the Pension List should be reduced to 50,000 £ .. The power of granting Scotch pensions ceased by the provision that all surplus of the Hereditary Revenue in Scotland, after defraying existing charges, should be carried to the Consolidated Fund.

The net annual amounts of these pensions payable at the periods of the accession of George IV. and William IV. were as follows:— Net amount of Civil List Pensions in 1820 and 1830.

Periods of Accession.	Civil List Pensions.			Pensions out of $4\frac{1}{2}$ per Cent. Duties.	Total.
	England.	Ireland.	Scotland.		
	£.	£.	£.	£.	£.
1820 - - -	74,200	67,300	37,100	34,300	212,900
1830 - - -	74,200	53,900	33,200	24,100	185,400

No new pensions charged upon the $4\frac{1}{2}$ per cent. duties had been granted since 1826, and King William had surrendered his interest in these duties to the control of Parliament in 1830; the pensions previously granted continued therefore to be thenceforward payable, or in gradual progress towards ultimate extinction. One only of these pensions was granted in perpetuity, that of 1,000 £ . a year (gross) to the Earl of Kinnoul, by Charles II. in 1662. The taxes and other deductions reduced this gross sum to 676 £ . net.

In making the Civil List arrangements at the beginning of the reign of William IV., it was proposed to Parliament by the Government, to preserve the three distinct Pension Lists for England, Scotland, and Ireland, and to fix the net amounts of pensions according to the following scale: New arrangements in 1830.

England, 74,200 £ . net (being equal to the gross amount of 95,000 £ ., under
Scotland, 31,352. 22 Geo. 3, c. 82).
Ireland, 53,921.
£. 159,473

But these proposed arrangements were not sanctioned by Parliament, and in consequence of the change of Government in November 1830, a Select Committee of the House of Commons was appointed to consider the future Civil List necessary to be provided for the honourable support of the Crown.

In regard to the Civil List Pensions, the Committee considered that the existing amount of pensions on the three lists was much larger than it ought to be, and they recommended in their Report that it should be reduced to a net sum of 75,000 £ ., charged upon the Civil List for the whole of the United Kingdom. They proposed that the three lists should be consolidated in one alphabetical list, and the pensions to the amount of 75,000 £ . on the first part of this alphabetical list should be placed on the Civil List, while the remainder should be charged on the Consolidated Fund. Recommendations of Select Committee of House of Commons.

These recommendations were carried into effect by Parliament. In the Civil List Act, 1 Will. 4, c. 25, the grant for the King's Civil List comprised an annual sum of 75,000 £ . for pensions, the effect of which was to limit the power of the King to grant any new pensions to the amount falling in by the deaths of the existing pensioners. Provision as to Pensions of Civil List Act 1 Will. 4, c. 25.

Provision was made for the remaining Civil List pensions by the Act 2 & 3 Will. 4, c. 116, passed in 1832, to provide for payments theretofore made out of the Civil List Revenues. The annual sum of 85,129 £ . was charged upon the Consolidated Fund for defraying the charge, during His Majesty's pleasure, his heirs, and successors, of those pensions which, prior to the accession of His Majesty, were charged upon the Civil List, payable in England and Ireland, upon the Hereditary Revenues in Scotland, and the $4\frac{1}{2}$ per cent. duties, and which were not provided for in the Civil List Act of King Act of 2 & 3 Will. 4, c. 116, for transferring Pensions to the Consolidated Fund.

Appendix, No. 13. William IV. Of the total amount so granted, the annual charge on 31st March 1869 was reduced to 18,454 *l*.

Resolution of House of Commons as to Civil List Pensions, in February 1834.

No further steps were taken by Parliament during the reign of King William IV., upon the subject of Civil List Pensions, except in February 1834, when, upon the motion of Lord Althorp, then Chancellor of the Exchequer, who recited the gradual diminution which had taken place in the amount of pensions payable, the House of Commons resolved:

"That it is the bounden duty of the responsible advisers of the Crown to recommend to His Majesty for grants of pensions on the Civil List such persons only as have just claims on the Royal beneficence, or who by their personal services to the Crown, by the performance of duties to the public, or by their useful discoveries in science and attainments in literature and the arts, have merited the gracious consideration of their Sovereign and the gratitude of their country."

In this Resolution, the original principles contained in Mr. Burke's Act of 1782 were most distinctly stated, and the objects for which Civil List Pensions were intended were defined with greater precision and exactness.

Recommendations of the Committee of 1837, as to new Pensions.

On the accession of Her present Majesty, in 1837, the precedent of 1830 was followed, and a Committee of Inquiry into the Civil List to be provided for Her Majesty was appointed by the House of Commons, by whom the subject of pensions was again considered.

It was proposed to the Committee that a Pension List of 75,000 *l*. should be continued; but this proposition was not adopted, and the following recommendation was made to the House:

"That in place of granting a sum of 75,000 *l*. for Civil List Pensions, Her Majesty should be empowered to grant in every year new pensions on the Civil List to the amount of 1,200 *l*.; these pensions to be granted in strict conformity with the Resolutions of the House of Commons of 18th February 1834."

Carried out in Civil List Act.

This recommendation met with the concurrence of Parliament, and was carried into effect by the Civil List Act of 1 Vict. c. 2.

Committee of Inquiry into existing Civil List Pensions, in 1838.

The House of Commons was not, however, satisfied, in 1837, with laying down more stringent regulations for the granting of new pensions, but appointed another Select Committee to inquire "how far pensions granted in virtue of 1 Will. 4, c. 24, and charged on the Civil List, and in virtue of 2 & 3 Will. 4, c. 116, and charged on the Consolidated Fund, ought to be continued, having due regard to the just claims of the parties and to economy in the public expenditure."

Their proceedings and recommendations.

In pursuance of this object, the Committee proceeded to obtain, as far as possible, from each grantee an explanation on the subject of each separate pension. An abstract from the confidential replies made to the Committee is appended to their Report, showing the grounds for each pension. In their Report the Committee classified the pensions under the following heads:—

- | | | |
|------------------------|--------------------------|---|
| 1. Army | } included in one class. | 8. Services to Royal Family and Household. |
| 2. Navy | | 9. Rewards for Literary and Scientific Attainments. |
| 3. Diplomatic. | | 10. Royal Bounty and Charity. |
| 4. Judicial and Legal. | | 11. Compensation for forfeited Estates. |
| 5. Political. | | 12. Miscellaneous, not included as above. |
| 6. Civil and Revenue. | | |
| 7. Colonial. | | |

As the result of their inquiries the Committee specified 19 pensions, amounting to 3,687 *l*. per annum, which had been resigned by the holders, and consequently ceased to be any charge upon the public.

They recommended that out of the remaining number, eight specified pensions, amounting to 1,757 *l*. per annum, should be suspended, to be regranted on the responsibility of the Government, should the circumstances of the parties render it necessary hereafter, when certain contingencies should have occurred;

That six specified pensions, amounting to 2,099 *l*. per annum, should determine at another or an earlier period than that contemplated by the original grant;

And that they did not consider it expedient that future provision should be made for 14 specified pensions, amounting to 3,412 *l*. per annum.

With these exceptions, the Committee recommended that provision should be made on the Consolidated Fund for the remaining pensions which had been charged on the Civil List of William IV. and those previously transferred to the Consolidated Fund, or charged on the $4\frac{1}{2}$ per cent. duties, under the Act of 1832.

They were, however, of opinion that provision should be made for payment of the amount already due to all those parties whose pensions were proposed to be suspended or wholly discontinued.

Further recommendations as to all future Civil List Pensions.

The Committee also expressed their feeling that some further recommendations were required from them in order to give additional security against future abuse in grants of Civil List Pensions. They recommended,—

1. That in the case of all future Civil List Pensions the warrant or other instrument of appointment should set forth distinctly the reason and motive of the grant.

2. That

2. That where pensions were granted for services to persons other than the individual by whom the services were rendered, care should be taken, if these pensions were for younger lives, that the amount of pension should be reduced, so as to prevent any undue increase of charge to the public; and that, except under very peculiar circumstances, such grants should be avoided.

3. That in cases where pensions were granted as Acts of Royal Bounty for the relief of distress, it should be distinctly provided that such grants should cease when the circumstances of the parties no longer required their continuance.

4. That under no circumstances should the mere combination of poverty with the hereditary rank of the peerage be considered a justification of a grant of pension, and that no less for the honour of the peerage itself than for the interests of the public service, the system of granting Civil List pensions to members of the peerage merely because they are reduced in their circumstances should be altogether discontinued.

5. That in order to avoid any possible doubt or misconception hereafter, enactments with respect to the Scotch and Irish Revenue, analogous to those contained in the English statute of 1 Anne, should be made part of the Bill to provide for the regrant of Civil List Pensions.

6. That all pensions to be granted should be held liable to suspension or deduction in the event of the parties being appointed to office in the public service, thus rendering the continuance of the pensions unnecessary, either for a time or permanently.

7. That a return of all pensions granted be laid on the Table of the House of Commons within ten days of the opening of the next Session.

All these recommendations were carried out by the Act 1 & 2 Vict. c. 95, so far as enactments were required, and an annual sum of 136,000*l.* was authorised to be charged on the Consolidated Fund for the payment of the pensions recommended to be continued; as well as such sum as should be required to pay the arrears of such pensions as were previously payable, and for which no future provision was made

These recommendations carried out by 1 & 2 Vict. c. 95.

The question of the probable duration of the pensions thus provided for had been previously submitted to the Government actuary, Mr. Finlaison, with a view of computing the amount which would be payable during the next 20 years, and the total annual amount was then stated to be as follows:—

Mr. Finlaison's Report on probable duration of these Pensions.

	£.
Granted out of the Civil List of King William IV. - - - -	66,379
Transferred to the Consolidated Fund - - - - -	57,264
Charged on the 4½ per Cent. Duties - - - - -	15,784
	139,427
Of which Lord Kinnoul's pension in perpetuity, and incapable of diminution, was - - - - -	676
Net reducible amount - - - £.	138,751

In Mr. Finlaison's Report, which is appended to the Report of the Committee of 1838, he states that this amount was granted to 996 persons; and as Mr. Finlaison was furnished with the ages of 866 of these persons in receipt of pensions, being exactly 85 per cent. of the whole, he assumed that the unknown ages of the remaining 15 per cent. were the same as those known.

Mr. Finlaison found, in regard to the sexes of the pensioners—

	Male.	Female.
	£.	£.
Proportion of the total amount of pensions - - - -	35,659	103,092
„ - every 1,000 <i>l.</i> so payable - - - - -	257	743
Average age of grantee when pension granted - - -	32 years.	36 years.
„ „ in 1838 - - - - -	55 „	59 „
Average value of pension - - - - -	11·0071 years' purchase.	11·5632 years' purchase.

Computing from these data, with respect to the amount of pensions to be transferred to the Consolidated Fund, and in regard to future pensions, assuming that out of the 1,200*l.* a year which the Crown would be empowered to grant, 400*l.* a year would be granted to males and 800*l.* to females, Mr. Finlaison found that, at the rate of interest of 4*l.* per cent.

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cent. per annum, the funds necessary to provide such pensions *for ever* would be a perpetual annuity of 19,871*l.*, which is the interest of a capital of 496,781*l.*

His computation compared with the actual results.

Mr. Finlaison also computed from these data, and from classifying the pensions to be transferred to the Consolidated Fund, in quinquennial periods according to the age and sex of the grantee, the probable amount of these pensions and of the new Civil List pensions payable in the course of the next 20 years. It may now be interesting to compare the actual with the computed payments; these are shown in the following Table, in which the actual payments are also contained up to the year 1868-69:

Y E A R.	Pensions Transferred to the Consolidated Fund.		New Civil List Pensions.	
	Mr. Finlaison's Computed Annual Amount payable.	Amount actually Paid in the Financial Year (deducting Perpetuity of 676 <i>l.</i>)	Mr. Finlaison's Computed Annual Amount payable.	Amount actually Paid in the Financial Year.
	£.	£.	£.	£.
1837-38 - - - -	138,751	- - -	1,200	-
1838-39 - - - -	136,019	116,305	2,388	621
1839-40 - - - -	133,177	128,040	3,563	1,546
1840-41 - - - -	130,243	122,151	4,725	2,743
1841-42 - - - -	127,203	115,451	5,875	4,023
1842-43 - - - -	124,037	111,525	7,012	5,120
1843-44 - - - -	120,726	106,740	8,136	5,307
1844-45 - - - -	117,243	100,614	9,246	6,284
1845-46 - - - -	113,556	97,017	10,343	7,165
1846-47 - - - -	109,670	92,882	11,428	8,051
1847-48 - - - -	105,610	88,503	12,500	8,982
1848-49 - - - -	101,388	85,295	13,558	10,245
1849-50 - - - -	96,997	80,788	14,608	11,600
1850-51 - - - -	92,408	78,259	15,635	11,481
1851-52 - - - -	87,586	73,164	16,654	12,730
1852-53 - - - -	82,502	68,841	17,659	13,586
1853-54 - - - -	77,166	65,454	18,653	14,573
1854-55 - - - -	71,346	62,028	19,632	15,310
1855-56 - - - -	66,082	57,875	20,598	11,458
1856-57 - - - -	60,530	55,068	21,550	16,533
1857-58 - - - -	55,014	51,957	22,488	16,258
1858-59 - - - -	- - -	48,025	- - -	18,225
1859-60 - - - -	- - -	45,275	- - -	18,260
1860-61 - - - -	- - -	41,162	- - -	18,160
1861-62 - - - -	- - -	39,569	- - -	19,260
1862-63 - - - -	- - -	36,975	- - -	20,328
1863-64 - - - -	- - -	35,303	- - -	20,844
1864-65 - - - -	- - -	33,426	- - -	21,313
1865-66 - - - -	- - -	30,527	- - -	21,493
1866-67 - - - -	- - -	28,616	- - -	22,052
1867-68 - - - -	- - -	26,580	- - -	20,721
1868-69 - - - -	- - -	25,149	- - -	21,630

It is thus seen that Mr. Finlaison's calculation proved to be not very far from the actual results, so far as relates to the Consolidated Fund Pensions, of which the ages of about four-fifths of the grantees were known. His computation of the annual grant of 1,200*l.* for pensions being equivalent to a perpetual annuity of 19,871*l.* is also not very far out. The actual amount paid in each of the last five years, 1864-9, has not materially altered, the average annual amount being 21,425*l.*; and it would appear that, after the lapse of 26 years, the annual saving from deaths nearly balanced the annual increase of 1,200*l.*

Saving in amount of Pensions by Parliamentary control.

This result shows that the control of Parliament over the grant of Civil List pensions has been the means of reducing the annual cost of these pensions to the public from a maximum amount of 212,900*l.* per annum, in 1820, to a future average amount of 21,425*l.* per annum.

Pensions granted in perpetuity.

Attention may also here be drawn to those pensions which were granted by the Sovereign in perpetuity, previous to the restraint imposed by Parliament in the Civil List Act of Queen Anne, upon the granting any portion of the hereditary revenues for a longer term than the life of the Sovereign.

Redemption of these Hereditary Pensions.

The greater number of these pensions in perpetuity which were payable at the time of the passing of this restraining provision had been charged on the land revenues of the Crown, and consisted mostly of a variety of small annual payments. There have been several instances of the redemption, not only of these, but also of the larger and more important hereditary pensions, which may now be more particularly described.

Amongst

Amongst such of these pensions granted in perpetuity which have from time to time been redeemed by payment of a principal sum, some continued charged at the period of the redemption upon the hereditary land revenues of the Crown, or the Excise or Post Office revenues, whilst others had been transferred to the Consolidated Fund. In the latter case, the redemption was necessarily effected under the special authority of Parliament, but there have been some instances in which the redemption of hereditary pensions, which continued to be charged upon the hereditary revenues of the Crown, were redeemed by the payment of principal sums out of those revenues, upon the authority of the prerogative of the Sovereign alone, exercised through the Treasury. The several Treasury Minutes so authorising the redemption of any of these hereditary pensions are recited in the Commons' Paper, No. 250, of 1856. The propriety of thus dealing with these revenues, without the special authority of Parliament having been previously obtained, was brought under the consideration of the Public Monies Committee of 1856 by Lord Monteagle, then Comptroller General of the Exchequer, who, however, did not question its legality, or its being justified by precedent, whilst the expediency of extinguishing those hereditary charges was admitted by everyone; but he contended that the constitutional principle required that no such payments ought to have been made out of these hereditary revenues which had been surrendered to Parliament without the direct authority of the Legislature. The principle thus contended for was recognised by the Government, and was adopted in an Act of 1856, 19 & 20 Vict. c. 43, which granted to the Treasury full authority to redeem such hereditary pensions.

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Authority for their Redemption.

The pensions which have been redeemed from time to time, excluding certain small pensions charged on the land revenues of the Crown, are as follows:—

Tabular Statement of Hereditary Pensions redeemed.

To whom Payable.	Net Annual Amount of Pension.	On what Fund originally Charged.	Financial Year when Redeemed.	Amount of Redemption Money.	Out of what Fund Paid.
	£. s. d.			£. s. d.	
Duke of Richmond -	19,000 - -	Consolidated Fund - {	1801-2 1809-10 1824-5	144,611 2 - 146,194 14 - 200,027 15 6	Supplies of the Year. " "
				490,833 11 6	
Duke of Grafton -	6,870 - -	- - - - - {	1808-9 1815-6	49,133 11 8 86,435 7 -	" "
				135,568 18 8	
Lord Melbourne -	1,200 - -	Hereditary Excise -	1826-7	30,000 - -	Gross Excise Revenue.
Earl Cowper -	1,503 4 -	Hereditary Land Revenue	1853-4	40,000 - -	Gross Land Revenue.
	1,595 16 -	Hereditary Excise -	"	43,000 - -	Gross Excise Revenue.
Duke of Grafton -	7,191 12 -	- ditto - - -	1855-6	193,777 13 2	"
C. Eyre, Esq. -	720 - -	Hereditary Post Office -	"	19,399 8 -	Gross Post Office.
Duke of Grafton -	3,384 - -	- ditto - - -	1856-7	91,181 17 7	Consolidated Fund.

The circumstances under which the several pensions were granted, and were redeemed, are shown in the following statement:—

Hereditary Pension of 19,000*l.* per annum to the Duke of Richmond.

This pension was first charged upon the Consolidated Fund from 5th July 1799, by the Acts 39 Geo. 3, c. 84, and 39 & 40 Geo. 3, c. 43. The annuity was granted to the Duke of Richmond and his heirs male, by way of compensation for, and for the purchase of what was termed the Richmond Shilling. This was a duty of 1*s.* per chaldron on all coals exported from the River Tyne and consumed in England, and had been originally granted by Letters Patent of Charles II., dated 18th December 1676, to the Duke of Richmond and his heirs. The Act of 1799 enabled the Treasury to contract with the Duke for his right to the duty, which was thenceforth to vest in the Crown, and to be placed under the Commissioners of Customs. The consideration was to be an annuity not exceeding the average annual amount of the duty in the preceding 10 years, to be charged upon the Consolidated Fund. A provision was contained in the Act for the redemption of the whole annuity, or of one-third part from time to time, by the issue from the Exchequer out of the supplies of the then current year, to be granted by Parliament, and by investment in 3*l.* per cent. Consols, in the names of trustees, of such an amount as should produce a clear annuity of the same amount as the annuity redeemed, to be paid to the Duke of Richmond and his heirs male, and in default to revert to the Crown.

Hereditary Pension to the Duke of Richmond.

It should be observed that the Duke of Richmond's interest in this 1*s.* duty on coals was charged with the payment of 500*l.* a year to Sir Thomas Clarges, his heirs and assigns,

Appendix, No. 13. assigns. Under 39 Geo. 3, c. 84, the payment of this annuity was transferred to and charged upon the gross Customs duties.

Hereditary Pension of 6,870*l.* to the Duke of Grafton.

Hereditary Pension
to the Duke of
Grafton.

This pension was charged upon the Consolidated Fund in 1806, under the provisions of the Acts 43 Geo. 3, c. 156, and 46 Geo. 3, c. 79. It was granted for the purchase of the rights of the Duke of Grafton to levy certain dues of prisage and butlerage in English ports. By the first recited Act, the Treasury were empowered to treat with the Duchy of Lancaster for the purchase of these petty Customs duties in the port of Liverpool and other ports in Lancashire, with the Duchy of Cornwall for the same dues in ports of Cornwall; with the Duke of Bedford for these dues in the ports of Swansea and Chepstow; with the Marquis of Bute in the port of Cardiff; and with the Duke of Grafton in other ports of England. The second recited Act, passed in 1806, was passed to confirm the contract with the Duke of Grafton to purchase his rights for an annuity of 6,870*l.*, payable to the Duke and his heirs male. This amount was calculated on an average of the net receipts for the 12 previous years. The Act contained similar provisions for redeeming the annuity as in the case of the Duke of Richmond.

Hereditary Pension of 1,200*l.* payable to Lord Melbourne.

Hereditary Pension
payable to Lord
Melbourne.

This pension is a net moiety, after deducting the customary land tax and other charges, of the Hereditary Pension of 3,000*l.*, originally granted by King William III. in perpetuity to the Earl of Bath and his heirs, out of the revenues of the Duchy of Cornwall. At the beginning of the reign of King George I. the whole pension was made payable out of the hereditary excise, to which it was transferred, from 24th June 1714, by Royal Sign Manual Warrant, dated 12th August 1715. In 1825, upon Lord Melbourne proposing to the Treasury to enter into a negotiation for the redemption of the moiety of this hereditary pension then held by him, the Treasury Minute, dated 11th October 1825, stated, "My Lords are of opinion that it is very desirable that every opportunity should be taken for the redemption of grants of this description, when the surrender can be obtained upon fair terms for the public;" and they directed that the Treasury solicitor should confer with Lord Melbourne's solicitor, with the view of effecting the purchase of the annuity in question. The further Treasury Minute of 21st April 1826, stated that Lord Melbourne having signified his readiness to accept the terms considered by the Treasury to be expedient for redeeming the annuity, viz., 25 years' purchase of the net annual amount, the Commissioners of Excise were authorised by them to make the necessary arrangements for the purchase in consideration of the sum of 30,000*l.*; in order that a Treasury Warrant might be issued for the application of that sum accordingly.

Hereditary Pensions of 1,503*l.* 4*s.* and 1,595*l.* 16*s.* (net) payable to Earl Cowper.

Hereditary Pensions
payable to Earl
Cowper.

The first of these two pensions is four-fifths of the net amount, after certain customary deductions, of a pension of 2,000*l.* a year, originally granted by letters patent of King William III., dated 9th June 1694, to Henry Lord d'Auverquerque and his heirs and assigns for ever, out of the hereditary land revenues in the Principality of Wales. The Treasury Minute of 5th April 1853 recites an application from the Commissioner of Woods, stating that Earl Cowper had offered to accept 40,000*l.* for the purchase of the portion of this pension so held by him (the remaining portion of 400*l.* gross, or 375*l.* 16*s.* net, being payable to F. Schröder), and that they considered it an advantageous offer. They therefore requested authority to pay this amount of purchase-money out of capital of the land revenue, and the Treasury directed a warrant to be prepared accordingly.

The second of these pensions is the net amount, after deducting land tax, &c., of another hereditary pension of 2,000*l.* a year, originally granted by King William III. to Henry Lord d'Auverquerque, and charged upon the revenues of the Duchy of Cornwall. The charge of this pension was transferred to the hereditary Excise, at the same period as the Earl of Bath's hereditary pension of 3,000*l.* a year. The Treasury Minute of 13th May 1853 recites that Earl Cowper, to whom this pension was then payable out of the Inland Revenue, was willing to sell it for a present payment of 43,000*l.*, and that although this offer, being at the rate of 26·945 years' purchase, was somewhat less to the advantage of the public than the commutation of Earl Cowper's pension charged on the land revenue, which was 26·613 years' purchase, yet both were upon terms more favourable by several years' purchase than that effected in Lord Melbourne's case in 1826, the prices of the public funds at each period being duly considered, my Lords therefore thought it advisable to conclude the purchase upon the terms proposed.

Treasury Minute,
13 May 1853, on
Redemption of
Hereditary Pen-
sions.

In the Treasury Minute of 13th May 1853 is set forth the following tabular abstract of the remaining hereditary pensions of this character:—

Original Grantees.	Present Recipients.	Gross Pension.	Net Pension (subject to Income Tax).	How Redeemable.
		£. s. d.	£. s. d.	
I.—CHARGED ON THE INLAND REVENUE:				
1. The Earl of Southampton, Earl of Euston, and Earl of Northumberland, with cross remainders - - - - }	Duke of Grafton - -	9,000 - -	7,191 12 -	By agreement.
2. Earl of Bath - - - - (Remaining moiety) - - - }	J. Fullerton - - } T. Garth - - }	1,500 - -	1,200 - -	Ditto.
II.—CHARGED ON THE LAND REVENUES:				
3. Earl Grantham - - - - (D'Auverquerque, remaining one-fifth.) - - - - }	F. Schröder - -	400 - -	375 16 -	Ditto.
III.—CHARGED ON POST OFFICE REVENUE:				
4. Duke of Marlborough - -	Duke of Marlborough	5,000 - -	4,000 - -	Inalienable, except by Act of Parliament.
5. Lady Castlemaine - - -	Duke of Grafton - -	4,700 - -	3,384 - -	By agreement.
6. Duke of Schomberg - - -	Duke of Leeds - -	4,000 - -	1,080 - -	Redeemable of right by the Crown, on payment of 100,000 £.
	C. Eyre - - -		720 - -	
	P. Powys - - -		360 - -	
	R. Gosling - - -		360 - -	
	Colonel Macleod - -		288 - -	
	Henry Macleod - -		72 - -	

And the Minute continues:

“ Their Lordships also deem it for the public interest that overtures should be made to the other parties entitled to pensions included in the foregoing list, on the same terms as are now offered by Earl Cowper in respect of his pension on the Inland Revenue; and they desire that communications may be made to them severally, proposing that the necessary legal measures should be concerted by their respective solicitors with the assistant solicitor to this Board, provision being made for the fulfilment of the objects of any trusts or Parliamentary appropriations by which any of the pensions may be continued.”

Hereditary Pension of 7,191*l.* 12*s.* (net) payable to the Duke of Grafton.

This is the aggregate net amount of four hereditary pensions, granted by letters patent of Charles II., dated 22nd October 1673, and charged on Excise, viz:—

	£.
The Duchess of Grafton - - - -	1,000
The young Duke of Grafton - - - -	2,000
Duke of Northumberland - - - -	3,000
Duke of Southampton - - - -	3,000

Further Hereditary Pension payable to the Duke of Grafton.

In consequence of the instructions of the Treasury Minute of 13th May 1853, which had been communicated to the Commissioners of Inland Revenue and the Postmaster General, the Treasury were informed on 21st January 1856, that the Commissioners of Inland Revenue had made the necessary arrangements for purchasing the net pension of 7,191*l.* 12*s.*, payable to the Duke of Grafton out of the revenue, at a valuation of 26·945 years' purchase, and their authority for paying the purchase-money agreed upon, amounting to 193,777*l.* 13*s.* 2*d.*, was requested; and by Treasury Minute, 22nd January 1856, my Lords sanctioned the purchase and payment of this sum out of Excise revenue.

Hereditary Pension of 720*l.* (net) payable to C. Eyre, Esq.

This is one-fourth part of the pension of 4,000*l.* (gross) originally granted to the Duke of Schomberg, by letters patent of William & Mary, out of the Post-office revenues, and confirmed by letters patent of George I., dated 29th June 1715, under the authority of the Act 1 Geo. 1, c. 78.

Hereditary Pension payable to C. Eyre, Esq.

It will be seen from the preceding tabular statement that, under the terms of the patent, this proportion of the pension was redeemable of right by the Crown, on payment of 25,000*l.* But upon an intimation from Mr. Eyre that he was willing to commute his interest in the pension, an agreement was made for its redemption on the terms proposed by the Treasury, viz., at 26·945 years' purchase, or 19,399*l.* 8*s.*, being 5,600*l.* 12*s.* less. The Treasury Minute of 7th August 1855 sanctioned the payment of this amount of commutation out of the Post-office revenue, and the Postmaster General reported, on 17th March 1856, that the purchase-money had been paid on that day.

Act of 1856, charging Hereditary Pensions on the Consolidated Fund.

In 1856, under an Act 19 & 20 Vict. c. 59, the hereditary pensions charged on the gross revenues of Excise and Post Office, which then remained unredeemed, were transferred to the Consolidated Fund, from 31st March 1856, viz.:

From Excise.—The remaining moiety of the annuity to the Earl of Bath (1,200*l.* net).

From Post Office.—The Annuity of 4,000 *l.* (net) to the Duke of Marlborough.

3,384 *l.* (net) payable to the Duke of Grafton,

The remaining three-fourths of the annuity, 2,880*l.*, granted to the Duke of Schomberg.

Further Act of 1856 providing for redemption of these Pensions.

And by another Act of the same Session, c. 43, the Treasury were empowered to agree with the holders of such annuities for their redemption, by payment out of the Consolidated Fund of such sums as the Treasury might deem to be a just equivalent. Provision was also made that if at any time, upon the demise of the Crown, any hereditary revenues chargeable with any annuity redeemed under this Act, or which had been redeemed during Her Majesty's reign, ceased to be carried to the Consolidated Fund, a sum equivalent to such annuity should be charged upon such hereditary revenues and carried to the Consolidated Fund, so long as such revenues ceased to be so carried.

Purchase of Hereditary Pension of 3,384*l.* to the Duke of Grafton.

Redemption of further Pension payable to the Duke of Grafton.

In pursuance of the last mentioned Act, the hereditary annuity of 3,384*l.* payable to the Duke of Grafton was redeemed in 1856-7, by a payment of 91,181*l.* 17*s.* 7*d.* out of the Consolidated Fund.

Redemption of smaller ancient charges in perpetuity on Land Revenues.

In addition to these more important instances of the redemption of hereditary pensions, there have been many cases of the redemption of smaller ancient charges in perpetuity upon the land revenues of the Crown.

The earliest instance of the redemption of any of these charges occurred in 1833, in the case of two perpetual pensions of 100*l.* a year (gross), originally granted in compensation for services rendered to Charles II. The first was a grant by Charles II. to Colonel Charles Fairfax and his heirs, and was then charged on Customs at Hull, but was transferred by James II. to the hereditary revenues. The second pension was granted by James II. to the heirs of Nicholas Yates. In pursuance of the general recommendation of the Civil List Committee of 1831, arrangements were made by the Treasury for the purchase of these two pensions, and a vote was passed in the Session of 1833 for the amount of the purchase-money; viz.:

	£.	s.	d.	£.	s.	d.
Purchase of pension to Colonel Fairfax and his heirs	1,666	13	4			
Arrears due - - -	84	18	9			
				1,751	12	1
Purchase of pension of heirs of Nicholas Yates - -	1,800	-	-			
Arrears due - - -	95	1	8			
				1,895	1	8
	£.			3,646	13	9

Mention has already been made, under the head of Crown Lands (*see* p. 455), of further arrangements for the redemption of these small ancient charges in perpetuity upon the land revenues of the Crown.

3.—PENSIONS AND ANNUITIES GRANTED BY PARLIAMENT.

Hereditary Pension to the Duke of Marlborough in 1706.

The first instance of a special grant of annuity by Parliament, other than to the Sovereign, occurred in the reign of Queen Anne, in 1706.

Two years previously an annuity, of 5,000*l.* had been granted by the Queen's Letters Patent to the Duke of Marlborough and his heirs male, in consideration of his eminent services, the annuity being made payable out of the Post Office Revenue during the life of her Majesty. The Honor and Manor of Woodstock, with Blenheim Palace, were at the same time granted to him, the Queen being empowered by the Act 3 & 4 Anne, c. 6, to settle them by letters patent upon the Duke and his heirs and assigns for ever, upon condition of his rendering to the Queen and her successors, on 2nd August in every year, at Windsor Castle, "one standard or colours, with three *flower de luces* painted thereon." By the Act 5 & 6 Anne, c. 3, these estates and possessions were strictly entailed to go with the title; after the Duke's death they were to pass to the Duchess of Marlborough, and then to the heirs male of the Duke's body, and in their default to the heirs male of the body of all and every of the Duke's daughters.

By a subsequent Act of the same Session (5 & 6 Anne, c. 4), the annuity of 5,000*l.* out of the Post Office Revenues was granted for ever by Parliament, being limited to the Duke of Marlborough and the Duchess, and his heirs, and to go with the title.

This pension continued to be paid out of the gross revenues of the Post Office, in progress to the Exchequer, until 1857. Its amount, consequently, did not appear in the net accounts of Public Income and Expenditure. Meanwhile the gross amount of 5,000*l.* had been subject to certain deductions, from which it was wholly freed by the Act 2 & 3 Vict. c. 94, in 1839, and thenceforward the net amount of 4,000*l.* a year has been payable.

payable. In 1857 this annuity was transferred to the Consolidated Fund, under the provisions of 19 & 20 Vict. c. 59. Appendix, No. 13.

The next instance of the grant by Parliament of a similar annuity, being the first that appears in the preceding balanced accounts, is that of an annuity of 25,000*l.*, payable out of the Aggregate Fund, which was granted by Parliament in 1746, after the battle of Culloden, to the Duke of Cumberland, and the heirs male of his body, under 19 Geo. 2, c. 29, in consequence of "the indefatigable labours his Royal Highness the Duke of Cumberland has undergone, and the eminent services he has performed in the defence of his Majesty and the country." This annuity was in addition to that of 12,000*l.* already granted to the Duke of Cumberland by the King out of the Civil List. It was made inalienable, and not to be charged with any encumbrance, for a longer time than the life of the person in possession, so as to descend to the heirs male in tail. But it ceased in 1765, upon the death of the Duke, who left no heirs male. To the Duke of Cumberland, in 1746.

These precedents have been since followed by Parliament, in Acts specially passed from time to time for that purpose, granting pensions and annuities, either in perpetuity or for life or lives, out of the public revenue. Such pensions have been granted out of the Aggregate Fund or the Consolidated Fund, not only in consideration of eminent services rendered to the public, but also, in certain special cases, as superannuation allowances to civil officers; to these may be added pensions transferred from the Civil List to the Consolidated Fund, as already stated. Other Pensions and Annuities granted by Parliament.

In the preceding Accounts of Public Income and Expenditure, the amounts of such pensions paid under each Act, in each year, are specified up to 1800. Since this date the amounts of the pensions so paid are specified in the Annual Finance Accounts, under the head of Public Expenditure; and in later years the amount of the duration of each pension, where it has been granted for more than one life, is particularly stated.

The following is a list of hereditary pensions, still payable, which have been so granted. Only one of these, the first mentioned, was granted for civil services; all the others were granted for military or naval services:— Hereditary Pensions granted in perpetuity.

Hereditary Pensions granted by Parliament, and still payable.

Per 30 Geo. 3, c. 46. —To trustees for the use of William Penn, and his heirs and descendants for ever, in consideration of his meritorious services and family losses from the American War - - - -	£.
Per 33 Geo. 3, c. 77. —To Lord Rodney and every the heirs male to whom the title of Lord Rodney shall descend - -	4,000 per annum.
Per 43 Geo. 3, c. 159.—To Earl Morley and John Campbell, Esq., and their heirs and assigns for ever, upon trust for the representatives of Jeffery Earl Amherst -	2,000 "
Per 46 Geo. 3, c. 146.—Earl Nelson, and the heirs male to whom the title of Earl Nelson shall descend, with power of settling jointures out of the annuity, at no time exceeding 3,000 <i>l.</i> a year - - - -	3,000 "
Per 54 Geo. 3, c. 164.—Viscount Exmouth, and the heirs male to whom the title shall descend - - - -	5,000 "
	2,000 "
TOTAL - - - £.	16,000 "

In addition to the annuity of 5,000*l.* to Earl Nelson, Parliament, by the same Act, granted 20,000*l.* to the sisters of the late Horatio Earl Nelson, and 90,000*l.* to trustees for the purchase of an estate and mansion house to be called Trafalgar House; this property was to be settled and strictly entailed to the same persons as the annuity of 5,000*l.* Until the sum of 90,000*l.* was issued to the trustees, interest at 5*l.* per cent. per annum was to be paid to Earl Nelson.

It would appear by the terms of the grant that, on failure of male heirs, and extinction of the title of Earl Nelson, not only will the annuity of 5,000*l.* cease to be payable, but the estate and mansion will revert to the Crown.

The following net amounts of hereditary pensions granted in perpetuity which are now payable, have been charged by Parliament on the Consolidated Fund, having been transferred from the gross hereditary revenues:—

Hereditary Pensions transferred from Gross Revenue, and now payable.

Per 19 Vict. c. 59.—The Duke of Marlborough and his heirs male to whom the title shall descend - - - -	£.
" Three-fourths of an annuity granted by King George I. to Maynard Duke of Schömburg and his heirs -	4,000 per annum.
" Moiety of an annuity granted by King Charles II. to the Earl of Bath and his heirs - - - -	2,160 "
	1,200 "
TOTAL - - - £.	7,360 "

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Annuities for more than one life.

The following pensions for more than one life, all being for eminent naval or military services, have been granted out of the Consolidated Fund by Parliament, and are still payable:—

Pensions granted by Parliament for more than One Life, and still payable.

To the grantee and his two next heirs male to whom the title shall descend :		£.
Per 46 Geo. 3, c. 50. } & 4 Geo. 4, c. 92. }	—Viscount St. Vincent (the last life now in receipt)	3,000 per annum.
Per 50 Geo. 3, c. 8. } Per 52 Geo. 3, c. 3. }	—The Duke of Wellington (the second ")	4,000 "
Per 54 Geo. 3, c. 163. —	Viscount Combermere - (" ")	2,000 "
Per 3 Vict. c. 11. —	Lord Seaton - - (" ")	2,000 "
Per 4 Vict. c. 1. —	Lord Keane - - (" ")	2,000 "
Per 9 & 10 Vict. c. 31. —	Lord Hardinge - - (" ")	2,000 "
Per 9 & 10 Vict. c. 32. —	Lord Gough - - (" ")	2,000 "
To the grantee and his next heir male who may succeed to the title :		
Per 18 & 19 Vict. c. 64. —	Lord Raglan - - (grantee now in receipt)	2,000 "
Per 31 & 32 Vict. c. 95 —	Lord Napier - - (" ")	2,000 "
TOTAL - - - £.		21,000 "

In addition to the annuity of 4,000*l.* to the Duke of Wellington, the following sums were granted out of the Consolidated Fund by Parliament, to be paid to trustees for the purchase of an estate and mansion house, to be entailed on the Duke and his heirs male to whom the title shall descend; and on failure of the Duke's issue male, for the heirs of his body, viz.—

Per 53 Geo. 3, c. 4 - - - - -	£.
Per 54 Geo. 3, c. 161 - - - - -	100,000
Per 55 Geo. 3, c. 186 - - - - -	400,000
	200,000
TOTAL - - - £.	700,000

Under the first of these Acts interest, at 5*l.* per cent. per annum, was to be paid to the Duke until the sum was issued to the trustees; and under the second Act an annuity of 13,000*l.*, or a rateable proportion, under the same condition. Under the third Act the amount was to be paid at once to the trustees, and invested in Government securities for the benefit of the Duke until an estate or residence was purchased. It was also provided, that the estate and residence purchased under the three Acts should be holden by the Duke and his heirs of the Sovereign, in free and common soccage by fealty, and rendering to the Sovereign, on 18th June in every year, at the Castle of Windsor, one tri-coloured flag, for all manner of rents, services, exactions, and demands whatever.

Pensions granted for life.

The pensions payable out of the Consolidated Fund on 31st March 1869, which were granted for life, are classified as follows:—

For military Services - - - - -	pensions amounting to	£.
To high officers of State, including the Speaker	" "	4,000 per annum.
For judicial services - - - - -	" "	14,600 "
To other retired civil officers - - - - -	" "	83,271 "
Miscellaneous pensions - - - - -	" "	7,794 "
Diplomatic pensions - - - - -	" "	15,848 "
	" "	20,398 "
TOTAL - - - £.		145,911 "

Judicial, &c., Diplomatic, Pensions and Annuities.

In addition to this amount of annuities and pensions now charged on the Consolidated Fund under this specific head, a further amount of annuities and pensions is comprised in the charge for the other heads of "Diplomatic, Salaries and Pensions," "Courts of Justice," and "Miscellaneous," as will be seen in the explanatory notices of these heads of expenditure. It may be sufficient here to state the amounts of annuities and pensions comprised under these heads in the annual charge at 31 March 1869, viz.:

Charge for Diplomatic Pensions and Compensation Annuities -	£.
" Pensions in Courts of Justice - - - - -	20,398
" Ditto, "Miscellaneous Charges" - - - - -	150,670
	27,241

4.—RETIRED OR SUPERANNUATION ALLOWANCES TO CIVIL OFFICERS.

The distinction may be noted between retired or compensation allowances granted to officers of Government Departments upon the abolition or regulation of their offices, and superannuation allowances granted to officers upon their retirement when disabled by age or infirmity.

Distinction between Pensions on abolition of office, and Superannuation Allowances.

It was formerly the custom for the first description of annuities to be granted under the special authority of an Act of Parliament. The earliest instance appears to have been in the year 1757, when, under the Act 30 Geo. 2, c. 19, pensions were authorised to be granted out of the Aggregate Fund, to the late officers of wine licenses on the abolition of their offices, no such pensions to exceed the amount of salary and wages paid to any such officer.

Pensions on abolition of office charged on the Aggregate or Consolidated Fund.

The annual amount of the pensions paid to these officers is stated in the preceding accounts of expenditure. No other similar instance occurs until 1786, when pensions to the late auditors of imprests were authorised by 25 Geo. 3, c. 52.

More recent instances have already been referred to under the preceding head of Pensions and Annuities granted by Parliament, which have been charged on the Consolidated Fund.

But by far the larger amount of the retired and superannuation allowances which in more recent times have been granted to officers of Civil Departments have been charged on Supplies, and annually voted by Parliament; and it may be convenient here to give an explanatory statement not only of the amount of these charges, but also of similar charges in the Army and Navy Services, so as to bring together the whole information upon the subject of pensions and annuities for non-effective services under one head.

Retired and Superannuation Allowances charged on Supplies.

The fullest and most recent inquiry into the system of granting superannuation allowances to civil officers voluntarily retiring from age or infirmity, took place in 1856, by a Royal Commission specially appointed for that purpose. In their Report, the Commissioners reviewed the several proceedings of Parliament and the Government upon this subject, and in the appended Papers may be found the fullest information relating to the system of superannuation adopted, not only in this country, but in France, Belgium, and the German States.

System of granting Superannuation Allowances.

It appears, that previously to the year 1786, there was no attempt to establish any general system of superannuation, although in some departments pensions were charged on Fee Funds, or Contingent Funds, or Superannuation Funds, to which the officers contributed. In the offices of the Treasury and the three Secretaries of State, in case of any deficiency of the Fee Funds, the amount was charged upon the Civil List. There was also a common practice of charging the salaries of public officers with retiring allowances to their predecessors.

In 1786, the Commissioners appointed to inquire into the Fees and Emoluments of Public Offices, under the Act 25 Geo. 3, c. 19, recommended with respect to the principal public departments, that "every officer, when from age and infirmities it may become necessary for him to retire from his station, shall have a decent provision for his future subsistence, payable out of the general fund."

Report of Commission on Fees, &c., in 1786.

The Finance Committee of 1797, in the 15th and 19th Reports, recommended "in future an adherence to the plan of superannuating, upon a part of their salary, such officers as have, from age or infirmity, become inefficient;" and they expressed "their concurrence in the general principle of giving to persons who have retired, from age or infirmity, a liberal compensation for their past services."

and of Finance Committee of 1797.

The first commencement of a systematic scheme of superannuation appears in a Treasury Minute, dated 10th August 1803, which regulates superannuation allowances to officers of the Customs. The maximum pension was two-thirds of the salary to an officer who had served 20 years or more, or 15 years if above 60 years of age.

First superannuation scheme to Customs officers in 1803.

The subject of superannuation allowances was considered by the Finance Committee of 1808, and, in their Third Report, they strongly recommended the extension to other departments of the regulations adopted in the Customs, "as uniting a due consideration towards long and meritorious service with a just attention to economy."

Report of Finance Committee in 1808.

These regulations, thus approved of, became the foundation of the system of superannuation allowances which has since been established generally in all the public departments. In 1809, similar regulations were adopted with respect to the Excise Department, under the authority of the Act 48 Geo. 3, c. 96.

In 1810, the first Act was passed for establishing a system of superannuations for other civil officers; and the authorised scale began with $\frac{1}{12}$ ths of the salary after 10 years' service, with $\frac{1}{12}$ ths additional for every 10 years, and a pension equal to the whole salary after 50 years' service. Certificates of infirmity were required for officers retiring under 60 years of age.

First Superannuation Act in 1810.

- Appendix, No. 13. Under the provisions of this Act, the charge upon the public for the superannuation allowances of civil officers increased rapidly. Their amount attracted the notice of Parliament in 1821; and an Address was presented to his Majesty by the House of Commons, with a view to some economical arrangement being made. A new scheme was accordingly proposed by the Treasury, which in a somewhat modified form received the assent of Parliament in 1822, by the Act 3 Geo. 4, c. 113. A superannuation fund was to be formed by deductions of $2\frac{1}{2}$ per cent. from salaries between 100*l.* and 200*l.* a year, of 5 per cent. from salaries of 200*l.* and upwards, and of 10 per cent. from any excess over the regulated salary. The scale of superannuation allowance in the Act of 1810 was adopted, with an additional 1-12th for each intermediate quinquennial period.
- Further Act in 1822, and in 1824. The feeling of Parliament, however, as well as of the Civil Service, was so adverse to the system of deductions, that two years afterwards the tax was repealed by 5 Geo. 4, c. 104, and provision made for the repayment of the sums which had been contributed. About 90,000*l.* was thus returned to the different offices.
- Report of Finance Committee, 1828. In 1828 the Finance Committee, of which Sir H. Parnell was chairman, recommended in their Third Report the re-establishment of the system of deductions, with the view that provision should thus be wholly made for the charge of superannuation allowances, so that the public should eventually bear no part of the expense. A Bill was accordingly introduced into Parliament to carry out their recommendation, but it was withdrawn, upon the motion for a second reading, in consequence of the opposition raised against it.
- Treasury Minutes, 4 August 1829, and 21 June 1831. In the following year, the Treasury, by Minute dated 4th August 1829, established a regulation for deducting $2\frac{1}{2}$ per cent. on all salaries above 100*l.* a year of persons thereafter entering the Civil Service, for the purpose of forming a superannuation fund. By a further Minute of 21st June 1831, the Treasury expressed their intentions to grant the full pension authorised by the Act of 1822, only in cases of more than ordinary meritorious services, and to grant in ordinary cases no more than four-fifths of the amount authorised.
- Superannuation Act, 4 & 5 Will. 4, c. 24. An Act, 4 & 5 Will. 4, c. 24, to amend and consolidate the Laws relating to Retired and Superannuation Allowances, was passed in 1834, which confirmed the Treasury regulation for deducting $2\frac{1}{2}$ per cent. from the salaries of persons entering the Civil Service after 4th August 1829, and increased this rate to 5*l.* per cent. on salaries above 500*l.* a year. A new scale of superannuation allowances was created for all such civil officers, the allowance being 4-12ths of the salary after from 10 to 17 years' service, and an additional 1-12th for every further period of seven years, but not to exceed 8-12ths in any case; whilst the former scale established by the Act of 1822 remained in force for officers who entered the Civil Service before 4th August 1829.
- Report of Superannuation Commission of 1857. The Royal Commission of 1857, after affirming the expediency of providing superannuation allowances for civil officers, recommended in their Report the total abolition of deductions for the purpose of providing a superannuation fund, and proposed certain regulations applicable to these allowances, and affecting the officers entitled to pensions, at the same time leaving the two scales of the Act of 1834 unaltered. They calculated that the gradual diminution of the more liberal superannuations of the older Civil servants would ultimately reduce the amount then payable to nearly one-third of the whole amount.
- Superannuation Acts of 1857 and 1859. These recommendations were carried into effect, first, by a short Act in the same year (20 & 21 Vict. c. 37) for abolishing the abatement from salaries for superannuation, and, subsequently, by an Act passed in 1859 for amending the laws relating to superannuations to civil officers. The provisions of this Act still remain in force.
- Annual expenditure for Retired and Superannuation Allowances. Sect. 23 of the Act of 1834 provided that an account of all retired and superannuation allowances granted to Civil officers should be annually laid before Parliament; and sect. 20 provided that all such allowances, when not specially provided for by Parliament, should be charged on the funds for the respective departments. The expenditure in each year for such allowances has, since the year 1843, been comprised in Class VI. of the Miscellaneous Civil Services out of Supply Grants. But as this class embraces also gratuities for charitable and other purposes, the actual cost of such allowances must be looked for in the detailed statements of Public Expenditure contained in the Finance Accounts.
- Supply Grants for these Allowances (exclusive of Revenue Departments, &c.) 1835—1870. The following abstract Account shows the actual sums granted by Parliament for superannuations under this classified head of the Supply Grants for each year since 1834. These sums are exclusive of further amount of pensions of a similar description contained in other classes of the Civil Service Estimates, as well as of superannuations, &c., in the Revenue Departments, and in the Civil Departments of the Army and Navy, for which other provisions have been made by Parliament, and which pensions will be subsequently noticed.

AN ACCOUNT of the GRANTS in SUPPLY for RETIRED and SUPERANNUATION ALLOWANCES to CIVIL OFFICERS in each Year since the passing of the Act 4 & 5 Will. 4, in 1834:—

	£.		£.
In the Year 1835	- - 66,218	In the Year 1852	- - 135,359
1836	- - 73,905	1853	- - 132,980
1837	- - 79,334	1854	- - 135,772
1838	- - 83,212	1855-56	- - 138,609
1839	- - 87,785	1856-57	- - 146,537
1840	- - 90,950	1857-58	- - 159,842
1841	- - 82,000	1858-59	- - 162,889
1842	- - 84,000	1859-60	- - 166,989
1843	- - 81,300	1860-61	- - 177,213
1844	- - 85,800	1861-62	- - 185,140
1845	- - 80,300	1862-63	- - 184,706
1846	- - 80,800	1863-64	- - 176,462
1847	- - 87,200	1864-65	- - 183,280
1848	- - 77,200	1865-66	- - 179,832
1849	- - 110,117	1866-67	- - 188,888
1850	- - 108,768	1867-68	- - 242,454*
1851	- - 108,205	1868-69	- - 255,867

* Including 45,419*l.* for superannuation, &c. allowances in Law Courts, Houses of Parliament, &c., transferred from other votes.

The annual charge for these superannuation allowances at 31 March 1869 was as follows:—

Annual charge at 31st March 1869.

	£.
Superannuation allowances - - - - -	145,218
Compensation and compassionate allowances - - - - -	143,159
Gratuities - - - - -	2,000
TOTAL - - - £.	290,377

In Vote VI. of the Annual Estimates there is also comprised an amount to defray the charge for pensions to masters and seamen of the merchant service, and to their widows and children, under the Act 14 & 15 Vict. c. 102, and for compensation to the late officers of the trustees of the Merchant Seamen's Fund, whose offices were abolished by the said Act. These charges were directed by the Act 16 & 17 Vict. c. 131, to be provided for by annual votes of Parliament. At 31 March 1869 they were as follows:—

Pensions to merchant seamen, &c.

See ante, p. 482.

	£.
Pensions - - - - -	47,000
For commutation of pensions in reduction of the annual charge - - - - -	300
Incidental expenses, including 210 <i>l.</i> compensation to late officers of the Merchant Seamen's Fund - - - - -	300
TOTAL - - £.	47,600

The remainder of Vote VI. consists of 41,320*l.* for salaries of non-conforming clergy, and 78,104*l.* grants for hospitals and other charitable purposes.

Some small amounts of Civil Pensions are also contained in other classes of the Civil Service Estimates; viz:—

Pensions in other classes of Civil Service Estimates.

	£.
Class 3.—Law; Justice—Superannuations of metropolitan police - - - - -	2,735
Class 5.—Diplomatic and other foreign services—pensions - - - - -	4,578
TOTAL - - £.	7,313

It has been shown in Appendix 1 that, up to the year 1855, the charges of superannuations, &c., in the Revenue Departments were paid out of the gross revenues in progress to the Exchequer, and that for three years afterwards they continued to be so paid, whilst other charges of collection and management of the revenue were annually voted by Parliament. The average yearly amount of these superannuations, &c., in the three years ending 31st March 1867 was 427,000*l.* Since this date, the requisite amount has been annually voted by Parliament, and will be found among the sub-heads of the Estimates for the Revenue Departments.

Superannuations, &c., in Revenue Departments.

Appendix, No. 13.

Annual charge at
31 March 1869.

The annual charge for Superannuations, &c., in the Revenue Departments at 31 March 1869, as compared with salaries, &c., for Effective Services in these departments, appears to be as follows:—

	Superannuations, &c.	Salaries, &c.	Total.
	£.	£.	£.
Customs - - - -	197,974	758,978	956,952
Inland Revenue - - -	191,884	1,264,632	1,456,516
Post Office - - - -	88,043	1,425,572	1,513,615
Post Packet Service - -	377	7,197	7,574
TOTAL - - - £.	478,278	3,456,379	3,934,657

The proportion for non-effective services being about 12 per cent.

5.—PENSIONS AND ANNUITIES FOR NON-EFFECTIVE SERVICES IN THE ARMY AND NAVY.

Distinction between Army and Navy half-pay pensions, &c., and superannuations, &c., of Civil departments of these services.

The non-effective services of the Army and Navy, as shown in detail in the Annual Estimates laid before Parliament, comprise not only the half-pay and pensions of retired officers and men in the Army and Navy, but also the superannuation allowances of Civil officers in the Army and Navy Departments. All these non-effective charges are specially directed by Section 25 of the Superannuation Act of 1834, 4 & 5 Will. 4, c. 24, to be laid annually before Parliament in separate estimates, at the same time with the ordinary Army and Navy Estimates, and all half-pay and pensions to officers and men are to be kept distinct from retired and superannuation allowances to Civil officers of the Naval and Military Departments.

Charge of these superannuations, in 1869.

With respect to the last-mentioned class of allowances, it may be sufficient here to state, as completing the list of Pensions and Annuities, so far as regards Civil officers, that the annual charge at 31st March 1869 of superannuation allowances in the Civil Departments of the Army and Navy was as follows:—

	£.
Superannuation in Civil Department of the Army -	132,000
Superannuation in Civil Department of the Navy -	222,566
TOTAL - - - £.	354,566

Detailed heads of half-pay, pensions, &c., of Army and Navy.

The head of Half-pay and Pensions in the Army and Navy Services comprises half-pay attached to military and naval commissions; the retired full pay of naval and military officers; pensions to officers for meritorious services, and to wounded officers, and widows of officers; compassionate allowances to children of officers killed in action or who have died from wounds; and pensions and gratuities to soldiers and sailors after length of service.

Annual charge in 1817 and 1823.

After the close of the long war with France, the charge for this head of non-effective services amounted in 1817 to 3,398,805 *l.*, and for Civil superannuations in these services to 221,752 *l.* These charges had increased to 4,965,114 *l.* and 343,871 *l.* respectively, in 1823, when the scheme was put forward, which was afterwards abandoned, of converting this "dead weight" of our public expenditure, as it was termed, into an annuity of 2,800,000 *l.* for 45 years, so as to equalise the charge during the period it was expected to continue.

See *ante*, p. 516.

In 1828.

In 1828, the Finance Committee inquired into all these non-effective charges, and drew attention to their considerable annual increase since the close of the war, showing that in 1827 their charge, 4,904,499 *l.* (exclusive of 484,081 *l.* for Civil Superannuations of these services), was nearly one-third of 15,616,354 *l.*, the total estimate for Army, Navy, and Ordnance Services, and they made some recommendations with a view to immediate as well as prospective retrenchment in this expenditure.

In 1835.

In 1835, the total Estimate for Military and Naval Services was less than in any year during the present century, amounting to 11,730,073 *l.*, but of this amount the non-effective charges were 2,894,819 *l.*, including 428,468 *l.* for Civil Superannuations.

In 1853.

In 1853, the year before the breaking out of the Crimean War, the total Estimate for Military and Naval Services (excluding Packet Service transferred to Navy Services in 1837–8), amounted to 16,705,700 *l.* Of this amount the total non-effective charges were 3,475,271 *l.*, including 355,609 *l.* for Civil Superannuations.

At

At 31 March 1869, the Annual Charge for these Pensions and Annuities for Non-effective Services in the Army and Navy, and excluding the Superannuations in the Civil Departments of these Services, was as follows:

Appendix, No. 13.

At 31 March 1869.

	Army.	Navy.
	£.	£.
Rewards for distinguished and meritorious services - - -	27,000	6,340
Pay of general officers - - - - -	73,000	—
Full pay of reduced and retired officers, and half-pay - -	400,500	723,231
Pensions for wounds, &c. - - - - -	22,300	44,723
Widows' Pensions, &c. - - - - -	131,000	174,413
Compassionate List - - - - -	24,500	15,500
Pensions and gratuities to men - - - - -	1,273,700	323,752
Ditto military, yeomanry, and volunteer corps - - -	17,900	—
	2,050,800	1,292,959
TOTAL AMOUNT - - - £.	3,343,759	

Out of the Total Charges for Army and Navy Services, the proportion per cent. of the charge for Non-effective Services, including Superannuations, &c. in the Civil Departments, was as follows:

Proportion per cent. charged for Non-effective Services.

	Effective.	Non-effective.	TOTAL.	Proportion of Non-effective.
Army - - - - -	12,047,600	2,182,800	14,230,400	15 per cent.
Navy - - - - -	8,481,116	1,515,525	9,996,641	15 "
TOTAL - - - £.	20,528,716	3,698,325	24,227,041	15 "

But if the charge for Works and Stores be excluded, the result will be as follows:

Charge for the Personnel of the Army and Navy.

	Effective.	Non-effective.	TOTAL.	Proportion of Non-effective.
Army - - - - -	10,013,600	2,182,800	12,196,400	18 per cent.
Navy - - - - -	6,083,348	1,515,525	7,598,873	20 "
TOTAL - - - £.	16,096,948	3,698,325	19,795,273	19 "

In concluding the explanatory notices of this branch of the Public Expenditure, the following Summary may be given of the Total Annual Charge for Pensions and Annuities for Non-effective Services, as estimated at 31 March 1869:

Summary of charges for pensions and annuities for Non-effective Services.

Civil Pensions, &c., charged on the Consolidated Fund:	£.	£.
Annuities to the Royal Family - - - - -	111,000	
Civil List Pensions - - - - -	21,300	
Other "Annuities and Pensions" - - - - -	180,914	
Diplomatic Pensions - - - - -	20,398	
Pensions, &c. in "Courts of Justice" - - - - -	150,070	
" in "Miscellaneous" Charges - - - - -	27,241	
Total charged on the Consolidated Fund - - -	- - -	511,523
Civil Pensions, &c., charged on Supplies:		
Superannuations, &c., to Officers of Civil Departments -	290,377	
Pensions to Merchant Seamen, &c. - - - - -	47,600	
" Metropolitan Police - - - - -	2,735	
" in Diplomatic and Foreign Services - - - - -	4,578	
Superannuations, &c., in Revenue Departments - - -	478,278	
" in Civil Departments of Army and Navy - - -	354,566	
Total charged on Supplies - - -	- - -	1,178,134
Total Civil Pensions and Annuities - - - £.	- - -	1,689,657
Half-pay, Pensions, and Annuities for Non-effective Services in the Army and Navy - - - - -	- - -	3,343,759
TOTAL - - - £.	- - -	5,033,416

Appendix, No. 13.

SALARIES AND ALLOWANCES.

Total charge for salaries, &c. of public officers in 1869

THE amount of Salaries and Allowances paid out of the Consolidated Fund forms but a small portion of the Total annual charges for Salaries and Allowances of Civil Service Officers, as may be seen from the following summary of the Total annual charge at 31 March 1869 for this branch of the public expenditure for the whole of the United Kingdom, distributed under the following heads:—

	£.
1. Salaries of H. M. Household, charged on the Civil List - - -	131,260
2. Salaries and Allowances, charged on the Consolidated Fund - - -	144,979
3. Ditto, Courts of Justice, - - ditto - - ditto - - -	512,084
4. Ditto, Miscellaneous Civil Services, charged on Supplies, viz.: £.	
In Class 1. For Public Works and Buildings - - -	30,450
" 2. Salaries and Expenses of Public Departments - - -	1,733,681
" 3. Law and Justice - - -	2,963,830
" 4. Education, Science, and Art - - -	861,748
" 6. Superannuations and Charities - - -	41,320
" 7. Miscellaneous, Special, and Temporary - - -	85,027
	5,716,065
Total Annual Charge for Salaries, &c. of Civil Service Officers in 1869 - £.	6,504,388

This amount being exclusive of the charge for salaries and allowances of the Civil Departments of the Army and Navy, as well as of the Revenue Departments.

It may be desirable therefore to give a general explanatory statement of this branch of the public expenditure, leaving any details to be stated under each particular head of expenditure.

ANCIENT FEES AND SALARIES OF PUBLIC OFFICERS.

Amount of fees and salaries in reign of William III.

The details of the Amount of Fees and Salaries in the reign of King William III. will be found under the head of Civil List, page 587. It will be seen that under this head of expenditure are comprised the salaries, not only of Public Departments, but also of the Judges and Law Officers, and the ancient fees of the officers of the Household. The total average charge at this period barely exceeded 80,000*l.* a year. This was for England alone, Scotland and Ireland not being included.

No fair comparison to be made between these periods.

But no comparison can be justly drawn between the total annual amount now charged for such expenditure and that shown in the earlier accounts and up to the latter end of the last century, or even to a more recent period.

Ancient system of payment by fees not accounted for.

Under the ancient system in most, if not all, of the public offices, the officers were appointed either without salary, or with a salary inadequate to the value of their services, leaving them to pay themselves by the receipt of fees from the parties for whom those services were performed.

See Report of Committee, No. 162, of 1837.

These fees and gratuities were received by the Civil Servants individually, and no account was rendered by them nor was the amount ever ascertained, previously to the inquiries of the Commissioners of Accounts, first appointed in 1780.

Large deductions from nominal salaries. Land tax 4*s.* in the £.

But even from the nominal salaries paid in the earlier period, large deductions were made for taxes and other charges, such as the Land Tax, which was commonly 4*s.* in the £., and the charges of 6*d.* and 1*s.* in the £. upon salaries as well as upon pensions.

Additional duties of 1*s.* and 6*d.* in the £.

The duty of 6*d.* in the £. was imposed in 1721, under the Act 7 Geo. 1, cap. 27. The duty of 1*s.* in the £. upon all salaries exceeding 100*l.* a year was imposed in 1758, by 31 Geo. 2 cap. 22.

These deductions condemned by Commissioners of 1780, &c.;

This system of deduction was condemned not only by the Commissioners of Accounts in 1782 and 1787, but by the Commissioners of Inquiry into Fees, Perquisites, and Emoluments of Public Officers appointed in 1785 by the Act 25 Geo. 3, cap. 19. It was also condemned by the Finance Committee of 1797 in their 12th Report, in the following words: "The taxes and duties payable out of the salaries of public officers seem very little calculated to answer the purpose of revenue for which they were intended; for in those cases where the salaries are too high, the obvious and simple mode of deriving an aid from them to the revenue must be by their reduction; but the common mode of taxing them serves unnecessarily to multiply the number of receipts and payments, by taking back with one hand what has just been given with the other, diminished too in its progress by the charge of collection. We are therefore of opinion that the salaries of officers, when duly regulated, should be exempt by law from all taxes and duties whatsoever."

This

This recommendation was not adopted at that time, and it was not until the passing of the Act 4 Will. 4, c. 11, in 1834, that these deductions were discontinued. Under this Act, the net amount only of all salaries and pensions was authorised to be charged and paid. but deductions continued till 1834.

In the 15th Report of the Commissioners of Public Accounts upon the management of the Customs duties, which was dated 19th December 1786, and presented to Parliament on 26th January 1787, reference was made to the existing system of payments by fees to officers of the Customs. The following distinction was drawn by the Commissioners between fees and gratuities:—

Distinction observed between fees and gratuities.

“The Fee is a payment to the Officer for the execution of his employment at legal times and places; the Gratuity, a compensation for extra attendance, that is, for work done at times or places not legally required of him.”

The Commissioners denounced the system of fees then existing, as in their judgment fundamentally imperfect; they considered that remunerating officers by fees was injurious not only to the officer, but to commerce and to the revenue. They were accordingly of opinion that every payment by fee or gratuity, or in any shape whatsoever, by the merchant or others, to the officer, for or on account of business done in the discharge of his official duty ought to be abolished throughout the whole department of the Customs. That the reward of the officer (except in what arises from seizures) should be by salary alone.”

Old system denounced in 1787, as injurious to the public.

The system of remuneration by fees and gratuities had been also condemned by the Commissioners of Public Accounts in their Sixth Report upon the Exchequer, dated in 1782. They stated that the following salaries, fees, and gratuities were received by the officers of the Exchequer in the year ending Michaelmas 1780:—

Remuneration of Exchequer officers by fees.

Exchequer Officers in 1780.	Salaries and Allowances.	Fees and Gratuities.	TOTAL GROSS Receipts.	Payments for Taxes.	Payments for Contingencies.	NET Receipts.	Amount of Exchequer Salaries and Fees in 1780.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Auditor of the Receipt -	4,058 11 3	17,215 4 9	21,273 16 -	999 5 -	343 14 8	19,930 16 4	
Clerk of the Pells -	1,603 - 11	8,666 18 3	10,269 19 2	446 15 11	279 9 6	9,543 13 9	
Tellers -	1,666 5 7	40,106 8 10	41,772 14 5	1,702 6 8	254 - -	39,816 7 9	
Chamberlains -	300 9 8	1,742 14 10	2,043 4 6	95 4 5	5 13 4	1,942 6 9	
Usher of the Receipt -	479 2 2	5,058 13 3	5,537 15 5	480 - 5	152 12 10	4,905 2 2	
Paymasters of Exchequer Bills	1,620 - -	2 7 -	1,622 7 -	144 - -	- - -	1,478 7 -	
	9,727 9 7	72,792 6 11	82,519 16 6	3,867 12 5	1,035 10 4	77,616 13 9	

The greater part of the amount received as salaries and allowances consisted of allowances for management of the Exchequer Annuities divided amongst the several offices. This expenditure has since been more properly classed under the head of Management of Public Debt.

The Exchequer fees were payable both upon the receipt and the issue of money at the Exchequer, and also for transacting particular kinds of business. The fees arising from the issue consisted of a poundage on issues, not for all, but for certain services only. The gross amount received in 1780 (including 169 *l.* 17 *s.* 7 *d.* for contingent expenses), was stated to have been paid as follows:—

	£. s. d.
By the Public -	51,751 18 5
Out of the Civil List -	8,008 - 5
By Individuals -	22,929 15 3
£.	82,689 14 1

These fees were received at the Exchequer under the authority of ancient custom. By the Act 3 Will. & Mary, c. 5, the officers of the Exchequer were prohibited from taking any other fee for receiving or issuing the supplies, except such ancient and legal fees as should be allowed by the Barons of the Exchequer, who, in pursuance of this power, drew up a Table of Fees allowed by them as ancient and legal. This Table is annexed to the Sixth Report of the Commissioners of Public Accounts in 1782 (Appendix, No. 34).

The above statement of the amount of fees, &c., received in one public department alone, may serve as an illustration of the system in force at that period for remunerating Civil officers for their services, and of its consequent effect upon the accounts of Income and Expenditure. The sum of 72,792 *l.* 6 *s.* 11 *d.* received for fees, nowhere appears in the Accounts of Public Income or Receipt, and the sum of 3,867 *l.* 12 *s.* 5 *d.*, being the tax upon the salaries, is alone included in the Income under the head of Taxes. In the Accounts of Expenditure also, the total amount of 82,519 *l.* 10 *s.* 6 *d.* actually paid for salaries and contingencies nowhere appears, the sum of 9,727 *l.* 9 *s.* 7 *d.* alone being included under the separate heads of Fees and Salaries, and of Management of the Public Debt.

Appendix, No. 13.

Payment by net salary recommended by Commissioners of Public Accounts ;

and first adopted at the Exchequer in 1783.

Recommendations of Commission of Inquiry into Fees, &c. in 1785.

Fee funds established in Public Departments.

Suppression of Exchequer Fees in 1834.

Their amount and appropriation in 1829 ;

In their 6th Report, the Commissioners of Public Accounts recommended that all Poundage Fees of every kind soever should be suppressed and totally abolished ; and that in the place of all these salaries, fees, and gratuities, there should be substituted and annexed to each of these offices, of whatever rank and denomination, one certain salary paid to the officer by the public quarterly, and free of all deductions.

This recommendation, though immediately applicable to the Exchequer Office only, was stated by the Commissioners, at the conclusion of their Report, to be a regulation which they had great reason to believe, upon further inquiry, might be applied to every department of Government. So far as the Exchequer was concerned, the proposal was adopted by Parliament, and was carried out in 1783, under the Act 23 Geo. 3, c. 82, by establishing one common fund to which all the fees of the several separate offices should be in the first place carried, and directing reduced salaries, after the determination of the existing interests, to be defrayed out of that fund ; the surplus, after payment of the taxes charged upon those salaries, was to be appropriated in the proportion of one-third to the Civil List and two-thirds to the Sinking Fund. By the Act 59 Geo. 3, c. 22, the whole of the net surplus was directed to be carried to the Consolidated Fund.

The Commissioners appointed in 1785 by the Act 25 Geo. 3, c. 19, to inquire (amongst other duties) into fees, perquisites, and emoluments received at the Public Offices, also advised the payment of the different establishments by fixed salaries. By the general abolition of the ancient system of payment by fees, which was consequent upon these Reports, all officers who received fees were placed under the obligation of accounting for them for the purpose of forming a fund to be applied towards defraying the expenses of the respective departments.

Under this new system, by which a Fee Fund was established in the several departments, whilst the fees were still continued to be collected from the public, no part of the amount was carried to the public income, except the surplus, if any, after payment of the expenses of the department in which the fees were received ; neither did the amount of the fees applied to the payment of the expenses of the department appear in the accounts of expenditure, but merely the amount required to supply the deficiency of the Fee Fund, which was voted annually by Parliament amongst the Supply Grants.

This system of charging fees at the Exchequer was continued till the year 1834, at which period the old offices of the Exchequer were abolished and the large amount of fees collected there were discontinued. The change of system was consequent upon the First Report of the Commissioners of Public Accounts in 1831, on the Exchequer, in which Report the immediate abolition of Exchequer fees was recommended. The Commissioners added, " Not only the Exchequer, but every department of the Public Service, would be " greatly benefited by their total suppression."

It is shown in the Appendix to this Report that the total amount of Exchequer fees received in the year 1829 was as follows :—

	£.	s.	d.
By the Receiver of Fees - - - - -	80,546	9	4
By Marquis Camden, one of the four Tellers - - - - -	13,981	16	3
By the four Money Porters - - - - -	1,014	4	-
£.	95,542	9	7
This Amount was applied thus—			
For Salaries, Contingencies, &c. - - - - -	56,067	2	9
Payments for Taxes - - - - -	1,987	4	6
Paid into the Exchequer as Surplus Fees - - - - -	37,488	2	4
£.	95,542	9	7

Of the amount of 37,488 *l.* 2 *s.* 4 *d.* so paid in, 7,969 *l.* 13 *s.* 4 *d.* was paid by the Marquis Camden, who was not subject to the operation of the Act 23 Geo. 3, c. 82, having been appointed previously to the passing of the Act. Marquis Camden received the whole of the fees due to him as Teller, out of which he reserved to himself the amount of salary paid to the regulated Tellers (2,700 *l.* a year), and the sums necessary for payment of his clerks, taxes, &c. ; and he devoted the residue to the public service. This subject has already been referred to at page 337.

No statement of the total amount of fees received at the Exchequer later than that for the year 1829 was returned to Parliament or made public.

In 1836, a Select Committee of the House of Commons was appointed to inquire into the fees, salaries, and other emoluments of public officers, and particularly into the measures adopted in the several offices respecting fees since the passing of the Act 25 Geo. 3, c. 19. On their meeting, the Committee were of opinion that the inquiry could be more effectually made under the authority of the Government, and a Special Committee was consequently appointed for this purpose by Treasury Minute, dated 3rd November 1836. Their two Reports were presented to Parliament in 1837. The Committee recommended generally the discontinuance of the payment of fees ; and in those cases in which any parties might reasonably

Committees of Inquiry into Fees, &c. in 1836-7.

Commons papers, Nos. 162 and 277, 1837.

reasonably be required to make a payment to the revenue, that the charge should be paid by means of a stamp duty. Much detailed information is contained in and is appended to these Reports. It was shown that at this period the total annual amount of fees received at the several public offices, including the Revenue Departments, was 68,129 *l.* 6 *s.* 5 *d.*, of which 54,067 *l.* 7 *s.* 1 *d.* was appropriated to the Public Service, and 14,061 *l.* 19 *s.* 4 *d.* to the use of individuals.

Appendix, No. 13.

The recommendations of the Committee of 1837 were then carried out to a very small extent, and the former practice was continued of keeping a Fee Fund in several of the Public Departments. The estimated amount of this Fee Fund was shown in the printed Estimate for each Department, and deducted from the amount necessary to be voted. But neither the amount of fees received in these departments, nor the amount applied to the salaries and expenses of these departments, appeared in the Accounts of Public Income and Expenditure.

How far their recommendations were carried out.

In 1848, the Committee of the House of Commons on Miscellaneous Expenditure recommended the payment of all Fees into the Exchequer, without deduction, from those Departments submitted to their investigation. In consequence of this recommendation, the Estimates for the salaries and expenses of the several Public Departments in 1849-50, were voted in full, a note being appended to the Estimates that the sums hitherto paid in aid, under the head of Fee Fund, would in future be paid into the Consolidated Fund.

Further recommendations by Committee on Miscellaneous Expenditure, in 1848.

The system so recommended has since been generally carried into effect, the full amount of charge for salaries of public officers being made, when payable, either out of the Consolidated Fund or out of the Supply Grants, and the extra receipts from the several Departments being paid into the Public Revenue. The amount of such Extra Receipts in the respective Public Departments is stated in a note appended in each case to the Civil Service Estimates.

Since fully carried into effect.

The following are the details of the Salaries and Allowances charged on the Consolidated Fund at 31st March 1869:—

Details of salaries and allowances charged on the Consolidated Fund at 31 March 1869.

England:	£.	£.
House of Commons: Speaker and Sergeant-at-Arms -	6,200	
Exchequer and Audit Office; Comptroller and Auditor General and Assistant - - - - -	3,500	
Lunacy Commissioners - - - - -	10,200	
Augmentation of Stipends to Scotch Clergy - - -	17,040	
Ecclesiastical Establishment in West Indies - - -	20,000	
Inspectors of Anatomy - - - - -	900	
Compensations under the Copyright Act - - -	3,029	
Charges transferred from Land Revenues of the Crown, &c. - - - - -	7,383	
TOTAL, England - - -		68,252
Scotland:		
Salaries formally charged on the Hereditary Revenues - - -	- -	6,000
Ireland:		
Lord Lieutenant of Ireland - - - - -	20,000	
Maynooth College - - - - -	26,360	
Queen's Colleges - - - - -	21,000	
Inspectors of Anatomy - - - - -	470	
Salaries and Allowances formerly charged on Civil List, &c. - - - - -	1,697	
Compensations to Weighmasters of Butter - - -	1,200	
TOTAL, Ireland - - -		70,727
TOTAL, United Kingdom - - - £.		144,979

These charges have been placed on the Consolidated Fund by various Acts of Parliament, as not being required to be subject to the annual control and revision of Parliament.

COURTS OF JUSTICE.

THE annual expenses of Courts of Justice, charged upon the Consolidated Fund, as shown in the preceding Annual Accounts of Expenditure, has so largely increased from time to time, more especially since the expiration of the first quarter of the present century, that it may be desirable to give a somewhat detailed statement of the causes of increase under this head of expenditure, as well as of the various changes made in the Judicial Establishments in England and Wales, Scotland, and Ireland respectively.

Large progressive increase of charge for Courts of Justice.

Appendix, No. 13.

Charge for Courts of Justice in England, in 1688.

The total amount of Public Expenditure paid out of the Public Revenue for Courts of Justice in England, in the period immediately succeeding the Revolution of 1688, was comprised in the Civil List, being as follows:—

See p. 588.

	£.	s.	d.
12 Judges of England, each 1,000 l.	12,000	—	per annum.
2 Justices of Chester; first, 500 l.; second, 200 l.	700	—	—
11 Masters in Chancery, each 100 l.	1,100	—	—
Fifth Baron of the Exchequer, called Puisne or Cursitor Baron	163	6	8
His Majesty's Attorney General	81	6	8
His Majesty's Solicitor General	70	—	—
Chief Justice in Eyre, North of Trent	166	13	4
" " South of Trent	100	—	—
	£, 14,381	6	8

There were also some small fees paid to officers on the legal side of the Court of Exchequer.

Independence of the Judges established by 11 & 12 Will. 3, c. 2, in 1699.

In the Act 11 & 12 Will. 3, c. 2, for limiting the succession to the Crown of England to the Electress Sophia of Hanover, after the death of King William and the Princess Anne of Denmark, in default of issue, it was enacted, amongst the conditions for securing the Religion, Laws, Liberties, &c. of the English people,—

“That after the said limitation shall take effect as aforesaid, Judges' Commissions be made *quamdiu se bene gesserint*, and their salaries ascertained and established; but, upon an Address of both Houses of Parliament, it may be lawful to remove them.”

Established charge for Courts of Justice in 1715.

At the beginning of the reign of Geo. 1, when the Civil List Establishment was settled by Royal Warrant, dated 12 August 1715, some augmentation was made in the amount of fees and salaries previously payable from the Civil List to Judges and other officers attending Courts of Justice; and the amounts were then fixed as follows:—

	£.	s.	d.
12 Judges of England	20,500	—	per annum.
11 Masters in Chancery	1,100	—	—
9 Justices in Chester and Wales	2,700	—	—
Chief Justice in Eyre, South of Trent	1,200	—	—
His Majesty's Attorney General	188	16	8
His Majesty's Solicitor General	177	10	—
2 Councillors at Law, each 40 l.	80	—	—
Cursitor Baron of the Exchequer	163	6	8
Various Officers of the Court of Exchequer	429	8	5
	£. 26,539	1	9

Provisions for Courts of Justice in Scotland and Ireland.

The expenses of Courts of Justice in Scotland at that time were charged on the gross Hereditary Revenues of Scotland, which belonged to the King, and they continued to be so charged until 1830, when the Scotch Hereditary Revenues were surrendered to Parliament by Will. 4. Up to that period, the amount of the expenses was consequently excluded from the annual accounts of net Public Expenditure. In Ireland, the expenses of Courts of Justice were also charged on the Hereditary Revenues, and formed part of the Civil Establishment regulated by the Royal authority.

Augmentation of Salaries of English and Scotch judges in 1758.

In 1758, by the Act 32 Geo. 2, c. 35, a considerable augmentation was made to the salaries of the Judges, both in England and in Scotland, the existing scale being declared to be inadequate to the dignity and importance of their offices. In Scotland the increased cost was charged upon the hereditary duties applicable to this head of expenditure. Provision for defraying the additional charge in England was intended to be made by the imposition of additional stamp duties on parchment and paper used in law matters. As this provision proved afterwards to be insufficient, further stamp duties were imposed for this purpose in 1762, by the Act 2 Geo. 3, c. 36.

Amounts of these augmentations.

The amounts of these augmentations were as follows:—

In England:	£.	£.
Chief Baron of the Exchequer	1,000	
Each Puisne Judge of the King's Bench, and each Judge of the Common Pleas, and Baron of the Exchequer, 500 l.	5,000	
Chief Justice of Chester	200	
Second Justice of Chester, and each Welsh Justice, 150 l.	1,050	
TOTAL English and Welsh Judges	—	7,250 per annum.
In Scotland:		
President of Court of Session	300	
Chief Baron of Exchequer	300	
Each other Judge in these Courts (14 Lords of Session and four Barons of Exchequer) 200 l.	3,600	
		4,200
		Meanwhile,

Meanwhile, it appeared that notwithstanding the Act of Will. 3, by which the commissions of the Judges were continued during good behaviour, yet as their offices were settled by the Civil List Establishment, they determined at the demise of the Crown, although there had been no instance since the Revolution of a Judge having been actually removed at the accession of a new sovereign. King George III., however, in a speech from the Throne, soon after his accession, declared that he looked upon the independency and uprightness of Judges as essential to the impartial administration of justice, and recommended to Parliament to make further provision for continuing Judges in the enjoyment of their offices during good behaviour, notwithstanding the demise of the Crown. This was accordingly done by the 1 Geo. 3, c. 23, under which Act their salaries were secured to them during the continuance of their commission, being charged, after the demise of the Crown, on any revenues granted for the use of the Civil Government until further provision should be made by Parliament.

Appendix, No. 13.

Judges' salaries secured in 1761 during continuance in office.

In 1765, the funds provided for payment of the augmented salaries of the Judges in England still proving insufficient, the Act 5 Geo. 3, c. 47, further increased the stamp duties appropriated to this purpose, and authorized the payment of 3,625 *l.*, out of their produce, in augmentation of the salaries of the Judges in England, for the half-year ending 5th July 1759, in the proportions recited in the Act of 1762. At the same time a similar augmentation of 2,100 *l.* was authorized for the Scotch Judges, payable out of the Scotch Hereditary Revenues.

Further augmentations of salaries of English and Scotch judges in 1765;

The stamp duties thus increased proving more than sufficient to pay the augmented salaries of the Judges, a further augmentation was authorised, in 1772, by 12 Geo. 3, c. 30, of 300 *l.* a year to the Chief Justice of Chester, and of 200 *l.* to the second Justice, and to each of the Welsh Justices.

of Welsh justices in 1772;

In 1779, it appeared that, after paying all the charges of these augmented salaries out of the produce of the stamp duties, a surplus had accumulated in the Exchequer of 15,297 *l.*; and a further surplus had also accumulated of the produce of the 6 *d.* in the pound duty on salaries, pensions, &c., these surpluses having been reserved for the disposition of Parliament. By Act 19 Geo. 3, c. 65, the following additional augmentations were accordingly authorised to the salaries of the Judges:—

and of English judges in 1779.

	£.
Chief Baron of the Exchequer - - - - -	500
Each of the nine Puisne Judges in the King's Bench and Common Pleas, and Barons of the Exchequer, 400 <i>l.</i> - - - - -	3,600
TOTAL - - -	£. 4,100 per annum.

When the Civil List was regulated and divided into classes, in 1782, under the provisions of 22 Geo. 3, c. 82, the second class, which contained the portion of salaries of the Judges which was charged on the Civil List, was constituted as follows:—

Arrangements in Civil List Act of 1782 for payments to Courts of Justice.

	£.
Lord Chancellor, Lord Keeper, or Lords Commissioners of the Great Seal - - - - -	5,000
Speaker of the House of Commons, 5 <i>l.</i> a day - - - - -	1,825
Judges of the Court of King's Bench - - - - -	8,500
Common Pleas - - - - -	7,500
Barons of the Exchequer - - - - -	6,500
Chief Justice of Chester - - - - -	730
Welsh Justices - - - - -	2,900
TOTAL - - -	£. 32,955 per annum.

Deducting the salary of the Speaker, the salaries of the Judges thus made payable out of the Civil List amounted to 31,130 *l.* per annum.

The Civil List payments to the Masters in Chancery, Cursitor Baron of the Exchequer, and other Law Officers, were placed in the Seventh Class, which contained all other salaries payable out of the Civil List Revenues, and not placed in any other class.

Upon the passing of the Consolidated Fund Act, 27 Geo. 3, c. 13, in 1787, the above-mentioned additional stamp duties were carried to the Consolidated Fund, to which the charge of the several augmentations to the salaries of the English Judges, then amounting to 13,050 *l.* per annum, was at the same time transferred.

Charge of augmented salaries carried to Consolidated Fund in 1787.

In 1798, amongst the numerous matters connected with the Public Income and Expenditure which were investigated by the Finance Committee of that year, the expenditure for Courts of Justice was the subject of their 27th Report. Their inquiries extended not only to the salaries and emoluments of the higher judicial officers, but to those of the various law officers throughout England.

27th Report of Finance Committee of 1798, on Courts of Justice, England.

They found that the highest judicial officers in almost all the Courts were supported principally by salaries, either payable out of the Civil List, or expressly charged upon the Consolidated Fund, although in several instances they derived considerable emoluments from official fees; and that the subordinate officers in all the courts were maintained principally by fees alone, which were to be considered as so many taxes levied upon the King's subjects.

Appendix, No. 13.

Total salaries and emoluments of English Judges in 1797.

The following Account of the Salaries and Emoluments of the Superior Judges of England for the year 1797 was laid before the Committee:—

	Gross Receipt.		Deductions	Net Receipts.
	Salary.	Fees.	for Taxes.	
	£.	£.	£.	£.
Lord Chancellor - - - - -	5,000	5,870	925	9,945
Master of the Rolls - - - - -	1,200	2,487	-	3,587
King's Bench—Lord Chief Justice - - -	4,000	2,400	1,590	4,810
" 1st Puisne Judge - - -	2,400	562	732	2,230
" 2nd " - - -	2,400	548	897	2,051
" 3rd " - - -	2,400	552	900	2,052
Common Pleas—Lord Chief Justice - - -	3,500	2,025	946	4,579
" 1st Puisne Judge - - -	2,400	404	736	2,068
" 2nd " - - -	2,400	417	717	2,100
" 3rd " - - -	2,400	413	657	2,156
Exchequer—Lord Chief Baron - - -	3,500	323	873	2,950
" 1st Puisne " - - -	2,400	294	831	1,863
" 2nd " " - - -	2,400	367	1,012	1,755
" 3rd " " - - -	2,400	406	926	1,880
TOTALS - - - £.	38,800	16,968	11,742	44,026

The salary of 1,200*l.* a year was granted to the Master of the Rolls in 1750, by Act 22 Geo. 2, c. 25, being payable out of the Revenues of the Hanaper Office in Chancery.

The salaries of the eight Welsh Judges amounted to 6,580*l.* per annum, the Chief Justice of Chester receiving 1,230*l.*, the second Justice 850*l.*, and each of the other six Welsh Justices 750*l.* per annum. Some fees were also received, but not sufficient to cover travelling expenses.

The Judge of the High Court of Admiralty received in 1797, being a time of war, a salary of 1,780*l.*, paid out of Navy Monies, and 2,507*l.* in fees; the Judge of the Pre-rogative Court of Canterbury received 1,903*l.* net from fees; and the Judge of the Consistory Court, 183*l.* net from fees.

The net Annual Receipts from Fees of the Subordinate Officers of the Four principal Courts were as follows:—

	£.
Court of Chancery - - - - - about	38,000 a year.
" King's Bench - - - - - "	22,000 "
" Common Pleas - - - - - "	10,000 "
" Exchequer - - - - - "	15,000 "
£.	85,000 a year.

Recommendations in the 27th Report.

The Committee recommended the abolition of sinecure and deputy officers, and the formation of Fee Funds for payment of regulated salaries; from which funds, increased salaries, as well as retiring pensions, might also be provided for the higher judicial officers. They also looked forward to the public appropriation of a surplus of this fund to the erection of new and more commodious Law Courts, and the concentration of the Public Offices of each Court.

30th Report on Courts of Justice, Scotland.

In their 30th Report upon the Civil Government of Scotland, the Committee noticed the charges of Courts of Justice in Scotland. In the Civil Establishment for Scotland, at the beginning of the reign of King George III., the annual charge for Courts of Justice amounted to 32,080*l.*, including 6,880*l.* for salaries of Sheriffs Depute.

A detailed Account appended to the Report shows the amount in 1797 to have been 59,707*l.* The salaries of the superior Judges of Scotland, included in this amount, were as follows:—

	£.
Lord President of the Court of Session - - - - -	2,000 a year.
Each of the other 14 Lords of Session, 1,000 <i>l.</i> - - - - -	14,000 "
Lord Justice General - - - - -	2,000 "
Lord Justice Clerk - - - - -	600 "
Each of the Five Lords of Justiciary, 300 <i>l.</i> - - - - -	1,500 "
Lord Chief Baron of the Exchequer - - - - -	2,000 "
Second Baron - - - - -	1,500 "
Each of Three Junior Barons, 1,000 <i>l.</i> - - - - -	3,000 "
£.	26,600 a year.

A retired

A retired allowance of 1,200*l.* a year was also payable to a late Baron of the Exchequer. Appendix, No. 13.

Whilst stating their opinion that the salaries of the judicial officers in Scotland were not greater than was necessary to support the dignity of their stations, the Committee made no specific recommendations as to these salaries.

The result of the recommendations of the Finance Committee of 1798 was the passing of the Act 39 Geo. 3, c. 110, by which a further augmentation of the salaries of the following English Judges was granted by Parliament, so as to make up the amounts, clear of all taxes and deductions, as follows:—

Consequent provisions of Act 39 Geo. 3, c. 110.

	£.
The Master of the Rolls - - - - -	4,000 per annum.
Chief Baron of the Exchequer - - - - -	4,000 "
Each of the nine Puisne Judges and Barons - - - - -	3,000 "

This augmentation was made a further charge upon the Consolidated Fund. The Judges were required to send periodical accounts to the Treasury of the salaries and net pecuniary profits of their offices, in order that a proper computation of the amount to be from time to time issued to them might be ascertained.

Additional augmentation of salaries of English Judges.

This Act contained a provision that in case of the resignation or death of any one of these Judges, a proportionate part of the salary should be paid to him or his executors for the period up to which he held his office; and his successor's salary was to commence from the day next subsequent to the day of the death or resignation of his predecessor.

Provision was also for the first time made in this Act, for granting Retired Annuities to the English Judges, to be charged upon the Consolidated Fund, clear of all deductions, viz.:—

Retiring pensions granted to them.

	£.
To the Lord Chancellor - - - - -	4,000 a year.
Lord Chief Justice of the King's Bench - - - - -	3,000 "
Master of the Rolls, Lord Chief Justice of Common Pleas, or	
Chief Baron of the Exchequer - - - - -	2,500 "
each Puisne Judge or Baron - - - - -	2,000 "

The annuity to the Lord Chancellor was to be granted on resignation or removal from office, being limited to the period during which he should not execute the office of Lord Chancellor, or any other office of profit under the Crown, in such manner that the annuity and profits should not together exceed 4,000 *l.* a year. The annuities to the other Judges were to be granted on resignation after 15 years' service, or disability from permanent infirmity.

By the same Act of 1799, the following additional augmentations to the salaries of the Scotch Judges were authorised to be granted out of the Scotch Revenues appropriated to this Expenditure, viz.:—

Additional augmentation to salaries of Scotch Judges.

	£.
Lord President of the Court of Session - - - - -	1,000 a year.
Lord Justice Clerk - - - - -	500 "
Each of the other Lords of Session acting as Lords Commissioners of Justiciary - - - - -	480 "
Each of the other Lords of Session not so acting - - - - -	280 "
Lord Chief Baron of the Exchequer - - - - -	1,000 "
Each of the other Barons - - - - -	280 "

The precedent of granting annuities to the English Judges on the resignation of their offices, which was adopted in 1799, was followed in 1808, with respect to the Scotch Judges, by 48 Geo. 3, c. 145. Annuities amounting to three-fourths of their salaries were authorised to be granted to them under similar conditions to the pensions of the English Judges. It was also enacted that their successors should in every case commence their salaries from the date of the death or resignation of their predecessors.

Retiring pensions granted to Scotch Judges in 1808.

In 1809, the salaries of the English Judges were again augmented to the following increased amounts made payable out of the Consolidated Fund:—

Increased salaries of English Judges in 1809;

	£.
Chief Baron of the Exchequer - - - - -	5,000 a year.
Each of the nine Puisne Judges and Barons - - - - -	4,000 "

These augmentations amounted to an additional annual charge of 10,000 *l.* An additional salary of 400 *l.* a year was at the same time granted to each of the eight Welsh Judges. These increased salaries were to be paid clear of all deductions, except property tax.

In 1813, the Act 53 Geo. 3, c. 153, authorised increased retired allowances of 800 *l.* a year to the two Chief Justices, the Chief Baron, and the Master of the Rolls, and 400 *l.* a year to the Puisne Judges and Barons.

and increased retired allowances in 1813.

A previous Act of the same year, 53 Geo. 3, c. 24, authorised the appointment of an additional Judge Assistant to the Lord Chancellor, to be called the Vice Chancellor of England, with a salary of 5,000 *l.* a year payable from the Suitors' Fund. The salaries of his subordinate officers were also charged upon this fund.

Vice Chancellor of England appointed in 1813.

Appendix, No. 13.

Further provisions
for salaries and
pensions in 1825.

Some further provisions were made by Parliament in 1825, affecting the salaries and emoluments, as well as amounts of retiring pensions of the English Judges.

The Act 6 Geo. 4, c. 82, abolished the sale of various offices in the Court of King's Bench, which had up to that period been in the gift of the Lord Chief Justice, and had been deemed saleable by him when they became vacant. These offices were made subject to regulations laid down in the Act for securing the discharge of the duties in person. The several officers were thenceforward to be paid by salary out of a regulated Fee Fund, the surplus of which was to be paid into the Exchequer. The salary of the Lord Chief Justice was fixed at 10,000 *l.* a year, clear of all deductions, the further amount beyond the net sum received from the Civil List being charged on the Consolidated Fund. An addition of 200 *l.* was also made to his retiring pension, beyond the annuity of 3,800 *l.* previously authorised to be granted.

Similar provisions with respect to the Chief Justice of Common Pleas were made by the Act 6 Geo. 4, c. 83, the salary being limited to 8,000 *l.* a year, and the additional annuity of 450 *l.* on his retirement being granted, making up a total retiring allowance of 3,500 *l.* a year.

The salaries and retired allowances of the other high judicial officers in England were dealt with in the Act 6 Geo. 4, c. 84. Sums sufficient to make up the following net annual amounts were authorised to be charged on the Consolidated Fund:—

	Total Salary.	Additional Retired Allowance.	Total Retired Allowance.
	£.	£.	£.
Master of the Rolls - - - - -	7,000	450	3,750
Vice Chancellor - - - - -	6,000	3,750	3,750
Chief Baron of the Exchequer - - -	7,000	450	3,750
Each of nine Puisne Judges and Barons . -	5,500	900	3,300

Irish Judicial Estab-
lishment, up to
1793, when brought
under Parliamentary
control.

In the meantime, the total charge of the Judicial Establishment in Ireland had continued to be regulated by the sole authority of the Sovereign, until the Irish Civil List Establishment was made subject to the control of Parliament in 1793, by the Irish Act 33 Geo. 3, c. 34.

Under one of Poyning's laws, made in 1495, 10 Henry 7, c. 2, the Irish Judges, who at that period held their offices under patent for life, were to hold their offices during the King's pleasure, all grants and Acts to the contrary being made void. It was not until the year 1781 that this law was repealed by the Irish Act 21 & 22 Geo. 3, c. 50, and the Irish Judges, like the English Judges, were thenceforward to hold their offices during good behaviour, removable only upon an Address from both Houses of Parliament.

The amounts charged for each of the Four Courts of Justice in Ireland at the beginning of each reign are shown in the Civil List Establishments, at pp. 400–1, the total amount having increased from 8,239 *l.* in the beginning of the reign of William III., to 16,232 *l.* at the beginning of the reign of King George III. It may be seen that in the Irish Civil List Establishment of 1793, which was constituted in pursuance of the above-mentioned Act of that year, the charge for Courts of Justice was fixed at 45,617 *l.* per annum.

Augmented salaries
of the Irish Judges
in 1796.

The Irish Act 36 Geo. 3, c. 26, which was passed in 1796, after reciting that the Salaries of the Irish Judges were inadequate to the dignity and importance of their offices, granted the following augmentations payable out of the Consolidated Fund; the Salaries then payable from the Civil List, and the Total increased Salaries, are also here shown:—

	Irish Currency.			British Currency.
	Annual Salary from Civil List.	Additional Salary from Consolidated Fund.	TOTAL Salary.	TOTAL Salary.
	£.	£.	£.	£.
Lord Chancellor - - - - -	4,000	- - -	4,000	3,692
Chief Justice of King's Bench - - -	2,300	1,700	4,000	3,692
" Common Pleas - - -	1,700	1,800	3,500	3,231
Chief Baron of Exchequer - - -	1,700	1,800	3,500	3,231
Each Puisne Judge and Baron (nine in number) - - - - -	1,200	1,300	2,500	2,308
TOTAL - - - - £.	20,500	17,000	37,500	34,615

In the last Session of the Irish Parliament previously to the Union, the Act 40 Geo. 3, c. 69, was passed to authorise the granting of the following Annuities to the Irish Judges on the resignation of their offices, payable out of the Consolidated Fund:—

Appendix, No. 13.

Retiring pensions granted to them in 1809.

	Irish Currency.
	£.
Lord Chancellor of Ireland - - - - -	4,000
Chief Justice of King's Bench - - - - -	3,000
Master of the Rolls, Chief Justice of Common Pleas, and Chief Baron of the Exchequer - - - - -	2,700
Each Puisne Judge or Baron - - - - -	2,000
Judge of Prerogative Court - - - - -	1,000
Chairman of Session, County Dublin - - - - -	500
Each Assistant Barrister - - - - -	300

These Annuities were to be granted under similar conditions to those in force in England.

At the period of the Legislative Union of Ireland with Great Britain, on 5 January 1801, no alteration took place in the mode of payment or the amount of Salaries in Irish Courts of Justice.

But in the first Session of the Imperial Parliament, by the Act 41 Geo. 3, c. 25, the office of Master of the Rolls in Ireland was made a judicial office and assistant to the Lord Chancellor of Ireland, with the same tenure of office as the other Judges. The Salary was regulated at 3,500 *l.* (Irish) a year, payable from the Fees of this office, an account of which was to be rendered quarterly to the Irish Treasury, and any deficiency charged on the Consolidated Fund.

Judicial office of Master of the Rolls in Ireland, established in 1801.

The salary of the Master of the Rolls in Ireland was augmented, under similar regulations, to 4,300 *l.* (Irish) in 1815, by the Act 55 Geo. 3, c. 114, and an addition of 600 *l.* a year made to his retiring allowance.

His salary augmented, and retiring pension granted in 1815;

This Act contained a further provision relating to a portion of the emoluments hitherto attached to the Master of the Rolls in Ireland. It appeared that it had been customary for the six clerks of the Court of Chancery to sell their offices, and that one-fifth part of the produce of such sale should be paid to the Master of the Rolls, whose approval of the sale was requisite. The Act of 1855 provided that instead of being paid to the Master of the Rolls, such one-fifth part should in future be paid into the Exchequer. It may be seen from the preceding accounts of Income and Expenditure that the following amounts were so paid:—

and his emoluments from sale of offices of six clerks paid into the Exchequer.

	£.	s.	d.
In 1821 - - - - -	2,584	12	4
„ 1825 - - - - -	3,177	18	1
„ 1826 - - - - -	2,990	15	4
„ 1827 - - - - -	1,800	-	-
„ 1829 - - - - -	4,100	-	-
„ 1833 - - - - -	1,600	-	-

The operation of this provision virtually ceased in 1836, in pursuance of the provisions of the Act 6 & 7 Will. 4, c. 84, by which the six clerks and other Chancery offices in Ireland were abolished.

In 1810, the Act 50 Geo. 3, c. 31, provided for further additions to the Salaries of the Judges, both in Ireland and in Scotland.

Each of the Irish Puisne Judges and Barons received an addition to his salary of 650 *l.* per annum Irish, charged on the Consolidated Fund, amounting altogether to 5,850 *l.* Irish, or 5,400 *l.* British, per annum.

Additional salaries to Irish and Scotch Judges in 1810.

The Salaries of the Scotch Judges were authorised to be made up to the following amounts, chargeable upon the Revenues already appropriated to this Expenditure, and to be paid without deduction, except Property tax:—

Lord President of Court of Session - - - - -	£.
Each other Lord, not a Lord Justice Clerk or Lord Commissioner of Justiciary - - - - -	4,300
Lord Justice Clerk - - - - -	2,000
Each Lord of Session, being a Lord Commissioner of Justiciary - - - - -	4,000
Lord Chief Baron of the Exchequer - - - - -	2,600
Each other Baron - - - - -	4,000
	2,000

These increased Salaries were made payable from 1st January 1809.

In 1823 an Act, 4 Geo. 4, c. 61, was passed for carrying out the recommendations of a Royal Commission of Inquiry into the Duties and Emoluments of Officers of Courts of Justice.

Salary of Irish Master of the Rolls, &c. charged on Consolidated Fund.

Appendix, No. 13.

Consolidated Fund in 1823.

Three additional English Puisne Judges appointed in 1830.

Charge of Judicial Establishments in England and Ireland placed on Consolidated Fund in 1831.

No. 337, of 1831.

Justice in Ireland, and the emoluments of all these officers were regulated. As the fees to the Master of the Rolls were abolished under this Act, a new provision was made for payment of his salary, in lieu of the provisions in the Acts of 1801 and 1815, and for this purpose 4,300 *l.* a year Irish currency was charged on the Consolidated Fund. Various other payments both for salaries and pensions to officers of Courts of Justice in Ireland were also charged upon the Consolidated Fund by this Act.

An important alteration in the number of English Judges was made by Parliament in 1830, under the provisions of the Act 1 Will. 4, c. 70, by which an additional Puisne Judge was appointed in each of the Courts of King's Bench, Common Pleas, and Exchequer, with salaries of 5,000 *l.* a year, and retiring allowances of 3,500 *l.*, payable out of the Consolidated Fund. The offices of the Welsh Judges were at the same time abolished, compensations to the existing Judges being charged on the Consolidated Fund.

No further alterations were made in the amounts of salaries and pensions granted to the other Judges until the whole subject of the charges for Civil government which formed part of the Civil List, were brought under the cognizance of Parliament after the accession of King William IV., in 1830. In their Report dated October 1831, the Select Committee of the House of Commons recommended that instead of the existing complicated manner of paying the Judges of England and of Ireland, partly from the Civil List, partly from the Consolidated Fund, and partly from fees, the salaries of these high judicial officers should be permanently provided for by one fixed charge on the Consolidated Fund. They proposed no alteration in the mode of paying the charges of the Judicial Establishment in Scotland, as settled under the terms of the Treaty of Union.

This recommendation was carried out by Parliament in the following Session.

The Act 2 & 3 Will. 4, c. 122, provided that in lieu of all fees received by the Lord Chancellor, he should receive a clear 10,000 *l.* a year from the Suitors' Fund; his salary of 5,000 *l.* a year from the Civil List ceasing at the same time.

Under the Act 2 & 3 Will. 4, c. 111, the office of Clerk of the Hanaper and other sinecure offices in the Court of Chancery, which had been in the gift of the Lord Chancellor, were abolished, and, by way of compensation, his retiring pension was increased from 4,000 *l.* to 5,000 *l.*

The Act 2 & 3 Will. 4, c. 116, charged the following annual salaries of the English and Scotch Judges on the Consolidated Fund, viz. :—

England :				£.	s.	d.
Chief Justice of King's Bench	-	-	-	10,000	-	-
Common Pleas	-	-	-	8,000	-	-
Chief Baron of Exchequer	-	-	-	7,000	-	-
Each Puisne Judge or Baron appointed before 16 November 1828	-	-	-	5,500	-	-
Each Puisne Judge or Baron appointed since 16 November 1828	-	-	-	5,000	-	-
Cursitor Baron, during the continuance of the existing Interest	-	-	-	243	-	-
Vice Chancellor of England	-	-	-	6,000	-	-
Ireland :						
Lord Chancellor of Ireland	-	-	-	8,000	-	-
Chief Justice of King's Bench, Dublin	-	-	-	5,074	9	4
Common Pleas	-	-	-	4,612	18	8
Chief Baron of Exchequer	-	-	-	4,612	18	8
Second Justice of King's Bench	-	-	-	3,725	19	4
Each other Puisne Judge and Baron	-	-	-	3,688	12	4
Judge of Admiralty Court	-	-	-	500	-	-

The fees and pecuniary profits previously received by the Irish Judges were thenceforward to be paid into the Exchequer.

And salary of Master of the Rolls in 1837.

The recommendation of the Committee of 1831 relating to the salary of the Master of the Rolls in England was not carried into effect until 1837, when under the Act 1 Vict. c. 46, the salary of 7,000 *l.* a year was granted to him out of the Consolidated Fund, and all the fees and profits of his office were directed to be paid into the Exchequer.

Regulation of offices, &c. in the Superior Courts of Law at Westminster in 1837.

By an Act of the same Session, 1 Vict. c. 30, a long-needed reform was effected in the offices of the superior courts of law at Westminster.

A considerable number of sinecure offices were abolished, and compensations were granted to their holders, payable from the Consolidated Fund. All balances of suitors' money and other monies deposited were to be paid over to the "Suitors' Fund" at the Bank of England. The fees of the several courts, and the salaries of the remaining officers were also regulated, and made payable from the Fee Fund; any deficiency was to be made good from the Consolidated Fund, and any surplus was to be paid into the Exchequer. Provisions were also made for the other expenses of the officers and for their retiring pensions, which were charged on the Fee Fund.

Regulation of Salaries, &c. of

The fees, salaries, &c., in the High Court of Admiralty were regulated by Parliament in 1840, under 3 & 4 Vict. c. 66. The Judge of the Court of Admiralty was to be paid by

by a salary of 4,000 *l.* a year, charged on the Consolidated Fund, and a retiring pension of 2,000 *l.* from the Consolidated Fund was authorised to be granted to him under the customary conditions. All the fees of the Court were to be carried to a Fee Fund, from which the salaries and expenses of the other officers of the Court were to be paid. Any deficiency of these fees to meet the quarterly charges was to be made good from the Consolidated Fund, to which fund any quarterly surplus of the Fee Fund was to be carried.

Appendix, No. 13.

Admiralty Court in 1840.

In 1841 some important changes were made in the higher judicial offices in England by the Act 5 Vict. c. 5, under which the jurisdiction of the Court of Exchequer, as a court of equity, was abolished, and transferred to the Court of Chancery. Various offices in the Court of Exchequer were abolished under the provisions of this Act, and compensations granted to the holders out of the Suits' Fund.

Two additional English Vice Chancellors appointed in 1841,

For discharging the increased duties of the Court of Chancery, two additional Vice Chancellors were authorised to be appointed, with other subordinate officers. The salaries of the two Vice Chancellors were fixed at 5,000 *l.* a year each, payable from the suitors' money, with retiring pensions of 3,500 *l.* a year, under the customary conditions, charged upon the Consolidated Fund. There was a proviso that no appointment should be made of any successor to the second of the two Vice Chancellors so to be appointed.

It appeared, however, upon the resignation in 1851 of Sir James Wigram, the second of the new Vice Chancellors, that the business of the Court of Chancery made it requisite that the appointment of a successor to him should be made; and the necessary authority was accordingly given by the Act 14 & 15 Vict. c. 4, under similar conditions as to salary, &c., as well as regarding the appointment of a successor.

And re-appointment in 1851.

Although the salary of the Lord Chief Justice of the King's Bench had been fixed at 10,000 *l.* a year by the Act of 1825, this salary was received only by Lord Tenterden, who then held the office. His successor, Lord Denman, who was appointed Chief Justice in 1832, accepted a salary of 8,000 *l.* a year with the office, and his example was followed by Lord Campbell, who succeeded Lord Denman in 1850.

Reduction of salaries of two Chief Justices by Act of 1851,

In like manner, the salary of the Chief Justice of Common Pleas, which had been fixed in 1825 at 8,000 *l.*, was received by Sir Nicholas Tindal, and by his successor, Sir Thomas Wilde, afterwards Lord Truro. But when Sir John Jervis was appointed Chief Justice of Common Pleas in 1850, he accepted the salary of 7,000 *l.* a year with the office.

These practical reductions of the two judicial salaries were recited in the Act 14 & 15 Vict. c. 41, passed in 1851, to regulate the salaries of the two Chief Justices, when the sanction of law was given to these reductions, it being enacted that the salary of the Lord Chief Justice of the Court of Queen's Bench at Westminster should be deemed to have been reduced to 8,000 *l.* a year from the time of the death of Lord Tenterden, and the salary of the Lord Chief Justice of Common Pleas at Westminster to have been reduced to 7,000 *l.* a year from the time of the resignation of the office by Lord Truro.

The Act of 14 & 15 Vict. c. 83, also passed in 1851, authorised the appointment of two additional Judges of Appeal in the Court of Chancery, with subordinate officers. The salaries of each of the Judges of Appeal were fixed at 6,000 *l.* a year, payable out of the suitors' money, with retiring pensions of 3,750 *l.* per annum, under similar conditions to those in force with regard to the retiring pensions of the other Judges.

And appointment of two Chancery Judges of Appeal.

A new regulation was made by this Act for payment of the Lord Chancellor's salary, the amount of which, payable from the suitors' money, had been fixed at 10,000 *l.* a year in 1832. It was now provided that from this amount there should be deducted the amount of any salary received by the Lord Chancellor as Speaker of the House of Lords, and for this purpose the Clerk Assistant of the House of Lords was required to furnish annually a certificate of the amount of the salary so paid, so that in future the total net salary of the Lord Chancellor should be made up to 10,000 *l.* a year.

Reduction of salary of Lord Chancellor,

By another clause of this Act, the salary of the Master of the Rolls, payable out of the Consolidated Fund, was reduced from 7,000 *l.* to 6,000 *l.* a year.

And of Master of the Rolls.

Under an Act of the subsequent Session, 15 & 16 Vict. c. 87, a material change was made in the mode of payment of officers of the Court of Chancery. All payments of officers by fees were abolished, and regulated salaries substituted, the fees being thenceforward collected by means of stamps under the regulations of the Inland Revenue, and the net proceeds paid to the Suits' Fund. The following salaries of the Judges of the Court of Chancery were at the same time transferred from the Suits' Fund to the Consolidated Fund, from 10th October 1852:—

Salaries of all Judges in Chancery transferred to Consolidated Fund in 1852.

	£.
Lord Chancellor, over and above Salary as Speaker of House of Lords, sufficient to make a net salary of -	10,000 per annum.
Each of the two Lord Justices of Appeal - - -	6,000 "
Vice Chancellor, appointed per 5 Vict. Sess. 1, c. 5 -	5,000 "
" " 14 & 15 Vict. c. 4 - -	5,000 "

In 1857, an addition to the Judicial Establishment in England was made by the Act 20 & 21 Vict. c. 77, by the appointment of a Judge and subordinate officers of the new Court of Probate.

Judge of Probate Court appointed in 1857,

Appendix, No. 13. Probate Court. This Judge was to rank with the Puisne Judges at Westminster, and to receive a salary of 4,000*l.* a year from the Consolidated Fund. On the next vacancy of the office of Judge of the Admiralty Court the new Judge was to hold both offices, and his salary to be increased to 5,000*l.* a year. A retiring allowance of 3,500*l.* a year was authorised then to be granted to him under the same conditions as the other Judges.

All fees in the Probate Court were to be collected by fee stamps, under the management of the Inland Revenue, and their produce paid into the Exchequer. The salary and retired annuity of the Judge, with certain compensations to officers of existing courts, were charged on the Consolidated Fund, and all other salaries and expenses under this Act were to be provided for by annual Votes of Parliament.

And also made Judge Ordinary of the new Divorce Court.

By a further Act of the same Session, 20 & 21 Vict. c. 85, which constituted a Court for Divorce and Matrimonial Causes, the Judge of the Probate Court was made Judge Ordinary of the new court, and his salary, payable from the Consolidated Fund, at once raised to 5,000*l.* a year.

Similar provisions as to the fees of the Divorce Court were made as in the case of the Probate Court. All other expenses of the Divorce Court, together with all compensations to proctors, &c., under the Act, were to be provided for by annual Votes of Parliament.

Further regulation of salaries, &c. of Courts of Law at Westminster in 1865.

Some new regulations were made in 1865 by the Act 29 & 30 Vict. c. 101, respecting the produce of the fees in the Superior Courts of Law at Westminster, and the mode of payment of the salaries of the officers of these courts. By an Act of the previous Session, 28 & 29 Vict. c. 45, these fees had been made leviable by means of fee stamps, the salaries and other expenses of the officers being charged on the produce of these fee stamps, and the surplus paid into the Consolidated Fund. By the Act of 1865, the total receipts from these fee stamps were directed to be paid into the Exchequer, the salaries of the Masters of these Courts were charged on the Consolidated Fund, and all other salaries and expenses were to be provided for by annual Votes of Parliament.

Three additional English Puisne Judges for Election Petitions appointed in 1868.

No further legislative measure has been passed affecting the number or salaries of the English Judges, with the exception of a temporary provision made in 1868, by the Act 31 & 32 Vict. c. 125, relating to Election Petitions. For the trial of such petitions before a Judge of one of the Superior Courts, Her Majesty was authorised to create an additional Puisne Judge of each of the Courts of Queen's Bench, Common Pleas, and the Exchequer in England, to be in the same position as to salary, pension, &c., as the other Puisne Judges. But it was provided that the Act should be in force only until 31st July 1871, and to the end of the then next Session of Parliament.

Reduction in Judicial Establishment of Scotland in 1830,

In the meantime, under the Act 1 Will. 4, c. 69, passed in 1830, material alterations and deductions were made in the Judicial Establishments of Scotland, in consequence of the operation of various Acts which had been passed in the same Session for facilitating the administration of justice in Scotland.

No vacancies were to be filled up among the ordinary Lords of Session until the number should be reduced to five, so that the total number of Judges composing the Court of Session, including the Lord President, Lord Justice Clerk, and the Lords of Justiciary, should be limited to thirteen. In like manner the Barons of the Court of Exchequer were to be reduced to two, the Lord Chief Baron, and one Baron of the Exchequer.

And in 1832.

These reductions were further carried out by the provisions of the Act 2 Will. 4, c. 54, passed in 1832, it being enacted that no successors were to be appointed to the existing Barons of the Exchequer in Scotland, and upon their resignation or death the duties were to be discharged by a Lord of Session, for which services he should receive a salary of 600*l.* a year. Pensions of 2,000*l.* a year to the Chief Baron, and 1,500*l.* to each of the other Barons, were authorised to be granted on resignation of their offices.

Latest increase of salaries of Scotch Judges in 1839.

In 1834 a Royal Commission was appointed to inquire into the law and administration of justice in Scotland, and in 1839 certain of their recommendations were carried out by the Act 2 & 3 Vict. c. 36.

The Judges of the Court of Session were bound, in addition to the duties then discharged by them, to perform the duties of the Lords of Justiciary and of the Barons of the Exchequer. And in consideration of the additional duties to be discharged by the thirteen Judges of the Court of Session, and of the great reductions which had been made in the Judicial Establishments of Scotland, creating a saving in the expenditure of more than 50,000*l.* a year, their salaries were raised to the following annual amounts:—

	£.
Lord President of the Court of Session	4,800
Lord Justice Clerk	4,500
Each other Judge	3,000

Transfer to Consolidated Fund of charge of Judicial Establishment in Scotland in 1854.

These provisions remain in force at the present time. No further alterations have since been made in the number or amount of remuneration of the Scotch Judges. The whole charge of the Judicial Establishment of Scotland continued to be paid from the gross Revenues of Scotland until the passing of the Act 17 & 18 Vict. c. 94, in 1854, when it was transferred to the Consolidated Fund, whilst various other charges of Courts of Law in Scotland

Scotland were transferred from the gross revenues and left to be provided for by annual Votes of Parliament. Appendix, No. 13.

A new Judge of Appeal in Ireland was appointed in 1856, in pursuance of the Act 19 & 20 Vict. c. 92, to preside in the Court of Appeal for determining suits under "The Encumbered Estates Act." The salary was fixed at 4,000*l.* a year, payable from the Consolidated Fund, or 1,000*l.* a year if the new Judge should be in receipt of a pension as Judge of one of the Superior Courts. The retired pension of 2,666*l.* 13*s.* 4*d.*, under the customary conditions, was authorised to be granted to the new Judge of Appeal on his resignation. Appointment of Judge of Court of Appeal in Ireland in 1856.

The last addition to the number of Judges in the Superior Courts of Ireland was made in 1867, under the Act 30 & 31 Vict. c. 44, for assimilating the practice and procedure in the Courts of Chancery of England and of Ireland. A Vice Chancellor of Ireland was authorised to be appointed, with a net yearly salary of 4,000*l.*, charged on the Consolidated Fund, and a retiring pension of 2,666*l.* 13*s.* 4*d.* under the usual conditions. Vice Chancellor of Ireland appointed in 1867,

The salaries and pensions of various subordinate officers of the Court of Chancery in Ireland were regulated under this Act, and it was provided that all fees should be collected by means of fee stamps, and the produce paid into the Exchequer to the Chancery Fee Fund, to form part of the Consolidated Fund. And salaries, &c. of Chancery officers regulated.

And all salaries and pensions, except those of the higher judicial officers, were to be payable out of monies to be annually voted by Parliament.

County Courts were first established in England in 1846, under the Act 9 & 10 Vict. c. 95, for the recovery of debts not exceeding 20*l.* Her Majesty was empowered to establish such courts in any county, but not in the city of London, and to appoint Judges and other officers. The salaries of the Judges were limited to 1,200*l.* a year, and all salaries were payable out of the regulated fees of the court, any deficiency to be made good from the Consolidated Fund. County Court Judges established in 1846.

Provision was made in this Act for abolishing District Courts of Requests, or for holding them as County Courts; and for giving compensation out of the Consolidated Fund to persons whose rights and emoluments arising from these District Courts of Requests should be injuriously affected by the operation of the Act. These compensations, amounting to 12,906*l.* per annum, were first charged on the Consolidated Fund in 1855. Further Acts relating to them in 1850 and 1852.

In 1850 the jurisdiction of the County Courts was extended to debts not exceeding 50*l.*, by the Act 13 & 14 Vict. c. 61, and by a further amending Act in 1852, 15 & 16 Vict. c. 64, the salaries of the County Court Judges were authorised to be increased to 1,500*l.* A provision was also made enabling the Treasury, on the recommendation of the Lord Chancellor, to grant to a County Court Judge retiring on account of permanent infirmity a retiring pension not exceeding two-thirds of his salary, payable from the Consolidated Fund.

In 1856 a further Act, 19 & 20 Vict. c. 108, charged the whole of the salaries of the County Court Judges on the Consolidated Fund, whilst their travelling expenses were to be defrayed from monies to be annually voted by Parliament. It appears, from the Schedule to the Act (which was amended by 20 & 21 Vict. c. 36), that under the powers granted by the Act of 1852, the Treasury had granted salaries of 1,500*l.* a year to twenty of the County Court Judges, and of 1,350*l.* to two of them, whilst each of the remaining Judges, then 38 in number, received a salary of 1,200*l.* This Act provided that no other County Court Judge should receive a greater salary than 1,200*l.* It also contained a provision that the expenses of building and maintaining County Courts should be provided for by monies voted by Parliament. The immediate effect of this Act was to create an annual charge upon the Consolidated Fund, for the salaries of the County Court Judges, of 77,700*l.* per annum. All their salaries, &c. charged on Consolidated Fund in 1856,

The powers of the County Court Judges were further extended in 1865, by the provisions of the Act 28 & 29 Vict. c. 99. A limited jurisdiction in equity was conferred on them in regard to cases not involving a greater amount than 500*l.*, the Judge and his officers being invested with the powers and authorities of a Judge and officers of the Court of Chancery. Certain additional County Court fees were authorised to be taken, all which fees were to be paid over to the Consolidated Fund. The salaries of all the 60 County Court Judges were at the same time increased 300*l.* a year, creating an additional charge of 18,000*l.* a year on the Consolidated Fund. And increased in 1865, when jurisdiction in Equity was conferred on them.

Appendix, No. 13.

Details of charge
for Courts of Justice
at 31 March 1869.

The following are the details of the annual charge upon the Consolidated Fund for Courts of Justice, under the several sub-heads, at 31 March 1869:—

SALARIES:										£.	£.
England:											
Court of Chancery	-	-	-	-	-	-	-	-	-	39,850	
" Queen's Bench	-	-	-	-	-	-	-	-	-	40,500	
" Common Pleas	-	-	-	-	-	-	-	-	-	39,700	
" Exchequer	-	-	-	-	-	-	-	-	-	40,000	
" Probate	-	-	-	-	-	-	-	-	-	5,000	
" Admiralty	-	-	-	-	-	-	-	-	-	4,000	
Magistrates of Metropolitan Police Courts	-	-	-	-	-	-	-	-	-	27,900	
Miscellaneous	-	-	-	-	-	-	-	-	-	3,725	
County Court Judges	-	-	-	-	-	-	-	-	-	92,400	
											293,075
Scotland:											
Court of Session	-	-	-	-	-	-	-	-	-	42,300	
Sheriffs, &c.	-	-	-	-	-	-	-	-	-	58,155	
											100,455
Ireland:											
Court of Chancery	-	-	-	-	-	-	-	-	-	22,469	
" Queen's Bench	-	-	-	-	-	-	-	-	-	18,178	
" Common Pleas	-	-	-	-	-	-	-	-	-	17,078	
" Exchequer	-	-	-	-	-	-	-	-	-	16,879	
" Probate	-	-	-	-	-	-	-	-	-	3,500	
" Landed Estates	-	-	-	-	-	-	-	-	-	6,000	
Chairmen of Quarter Sessions	-	-	-	-	-	-	-	-	-	31,450	
Miscellaneous	-	-	-	-	-	-	-	-	-	3,000	
											118,554
United Kingdom: Total Salaries										£.	512,084
PENSIONS and COMPENSATIONS:											
England:											
Courts of Chancery, Queen's Bench, Common Pleas, and Exchequer	-	-	-	-	-	-	-	-	-	26,640	
Courts of Requests	-	-	-	-	-	-	-	-	-	7,849	
Ecclesiastical and Prerogative Courts	-	-	-	-	-	-	-	-	-	89,219	
Other Courts	-	-	-	-	-	-	-	-	-	3,010	
											126,718
Scotland:											
Pensions to Retired Judges, Sheriffs, &c.	-	-	-	-	-	-	-	-	-	12,881	
Compensations to Officers	-	-	-	-	-	-	-	-	-	428	
											13,309
Ireland:											
Compensations in Superior Courts	-	-	-	-	-	-	-	-	-	8,172	
In other Courts	-	-	-	-	-	-	-	-	-	2,471	
											10,643
United Kingdom: Total Compensations, &c.										£.	150,670
TOTAL CHARGE OF COURTS OF JUSTICE										£.	662,754

It will be observed that the pensions of retired Scotch Judges only are included in this summary. In addition to this charge of 150,670 *l.* for compensations, &c., the following amounts of Retired Allowances to English and Irish Judges are comprised under the preceding head of Annuities and Pensions payable out of the Consolidated Fund:—

										£.	£.
England:											
Four late Lord Chancellors at 5,000 <i>l.</i> a year	-	-	-	-	-	-	-	-	-	20,000	
Three Chief Judges at 3,750 <i>l.</i> a year	-	-	-	-	-	-	-	-	-	11,250	
Three Puisne Judges and one Vice Chancellor at 3,500 <i>l.</i> a year	-	-	-	-	-	-	-	-	-	14,000	
One Judge of Admiralty Court	-	-	-	-	-	-	-	-	-	2,000	
Five County Court Judges	-	-	-	-	-	-	-	-	-	3,290	
TOTAL, England											50,540
Ireland:											
Three late Lord Chancellors at 3,692 <i>l.</i> 6 <i>s.</i>	-	-	-	-	-	-	-	-	-	11,077	
One Chief Justice	-	-	-	-	-	-	-	-	-	3,508	
One Puisne Baron	-	-	-	-	-	-	-	-	-	2,400	
One Judge of Probate Court	-	-	-	-	-	-	-	-	-	2,333	
One Judge of Landed Estates Court	-	-	-	-	-	-	-	-	-	1,667	
											20,985
Other Officers of Courts of Justice	-	-	-	-	-	-	-	-	-	-	11,786
TOTAL, Ireland										£.	32,771
TOTAL, England and Ireland										£.	83,311

The Receipts into the Exchequer per contra, for Fees, Fines, &c., in Courts of Law and Equity and their offices, in the year ended 31st March 1869, were as follows:—

Exchequer receipts from fees, &c. per contra.

England :	£.	£.
From County Courts - - - - -	330,760	
Chancery and Rolls - - - - -	713	
Police Courts - - - - -	17,160	348,633
Scotland :		
Courts of Session - - - - -	4,217	
Sheriffs' Clerks - - - - -	10,643	14,865
Ireland :		
Chancery and Queen's Bench - - - - -	158	
Landed Estates Court - - - - -	4,441	
Counties - - - - -	1,000	5,599
TOTAL, United Kingdom - - - £.		369,097

These receipts in Ireland are exclusive of a sum of 175,983*l.*, the proceeds of the Compensation and Fee Funds of the Suitors of the Courts of Chancery and Exchequer in Ireland, paid into the Exchequer per Act 31 & 32 Vict. c. 88.

DIPLOMATIC SERVICES.

THIS branch of the public expenditure was originally provided for out of the Civil List, and it continued to form a part of the Civil List expenditure up to the year 1830. Its annual amount for each year from 1688 to 1830 will be found in the preceding annual accounts of expenditure. During the reign of King James II. the average annual expenditure for British Ministers abroad was 32,657*l.* In King William III.'s reign the annual charge was estimated at 40,000*l.* In 1786, when the Civil List Accounts were laid before Parliament, the charge for Diplomatic Salaries and Allowances amounted to 70,852*l.*, including 7,285*l.* for Consuls. At the accession of King William IV. the amount of the charge for Effective and Non-effective Diplomacy, which had, up to that period, been payable from the Civil List as Class 3 had increased to the following amount:

Charge for diplomatic services, part of Civil List until 1830.

	£.
Foreign Ministers, Salaries and Allowances -	140,000
" Pensions - - - - -	46,766
Consuls - - - - -	30,000
£.	216,766

After the decision of Parliament in 1830, that these and similar charges should be transferred from the Civil List, the Select Committee on Civil Government Charges, in their Report dated October 1831, expressed their opinion that the expenses of Foreign Missions should be brought under the full knowledge and control of Parliament, but that it was not expedient to introduce charges of this nature in the Annual Estimates. They therefore recommended that provision should be made for this Service, chargeable on the Consolidated Fund; that all savings should at once go to the public account, and a statement of the accounts of Diplomatic expenditure be annually laid before the House of Commons.

Recommendations of Committee of 1831.
No. 337 of 1831.

With respect to Diplomatic Pensions, the Committee concurred in the recommendations for their regulation contained in the Third Report of the Finance Committee of 1828. They considered that whilst 140,000*l.* should be annually granted for Diplomatic Salaries and Allowances, the Pensions should be limited to 40,000*l.*

A sum of 30,000*l.* having up to that period been annually charged on the Civil List for Consular Expenses, and any deficiency made up by a Vote in Supply, the Committee recommended that in future the whole charge should be brought in one sum under the review of the Committee of Supply.

These recommendations, in relation to the Diplomatic Services, were carried out in 1832 by the Act 2 & 3 Will. 4, c. 116, the Consular charges being thenceforward wholly provided for by annual votes. A sum of 203,510*l.* a year was authorised to be charged on the Consolidated Fund for Diplomatic Salaries and Allowances and Pensions. It was enacted, that until this sum should be reduced to 180,000*l.*, no greater annual amount than 2,000*l.* in the whole should be granted in any one year for Diplomatic Pensions; and when the total charge had been actually reduced to 180,000*l.* no larger annual sum should be charged for the whole charge of both Salaries and Pensions.

Charge transferred to Consolidated Fund by 2 & 3 Will. 4, c. 116.

RUSSIAN-DUTCH LOAN.

The charge upon the revenues of Great Britain for payment of interest and sinking fund of the Russian Loan in Holland was originally imposed in 1815 by the Act 55 Geo. 3, c. 115, for carrying into effect a Convention between the Sovereign of Great Britain and the Emperor of Russia. The principal of the loan was 25,000,000 Dutch florins, or, estimating 12 florins = 1*l.* sterling, about 1,750,000*l.* The annual charge consisted of 1*l.* per cent. sinking fund, and 5*l.* per cent. interest on the capital unliquidated.

Annual charge of Russian-Dutch Loan undertaken by Great Britain in 1815.

The value of the Dutch florin in English money was estimated in the earlier Parliamentary Papers on the Russian-Dutch Loan at the rate of 11 florins for 1*l.*, and in the later at 12 florins for 1*l.* Dr. Kelly, in his "Cambist," says that upon the constitution of the new kingdom of the Netherlands in 1815, the florin was made the unit of account in a new system of coinage, with decimal divisions and multiples, the florin being of the same value as the guilder formerly coined in Holland and = 20½*d.* sterling nearly. This would make 11.925 florins = 1*l.* Although the rate must necessarily vary from time to time according to the exchange, it may be taken that in round numbers 12 florins = 1*l.*

British equivalent of the Dutch florin.

The grounds upon which the British Government justified the policy and necessity of incurring this charge are stated in the correspondence relating to the Russian-Dutch Loan laid before Parliament in 1847, by Her Majesty's command.

Grounds on which this charge was justified. No. 793, of 1847.

It appears that the union of Belgium and Holland was arranged under the terms of the Treaty of Paris on 30th May 1814, and that by Article 1 of the further Convention between Great Britain and the Netherlands, dated 13th August 1814, Great Britain engaged, "To bear equally with Holland such further charges as might be agreed upon between the high contracting parties and their allies, towards the final and satisfactory settlement of the Low Countries in union with Holland, and under the dominion of the House of Orange, not exceeding in the whole the sum of 3,000,000*l.* to be borne by Great Britain."

"In consideration of the above engagements, the Cape of Good Hope, Demerara, Essequibo, and Berbice, are ceded to Great Britain."

In a letter dated Vienna, 13th February 1815, from Lord Castlereagh to the Earl of Liverpool, he refers to the previous assurances given to the King of the Netherlands, from which we were bound in good faith not to recede; that it was of the utmost importance to our views prospectively not to disturb the arrangements which had been made; that our concurrence was necessary for establishing the King of the Netherlands in his new sovereignty, and could now only be refused under an avowal pointedly hostile to Russia.

It further appears from two Parliamentary Returns made in 1847 (No. 31 and No. 137, of 1847), which state the actual payments made and to be made in each year, that the first annual payment on account of the Russian-Dutch Loan was made in 1817 (for the year ended 31st December 1816), and that the last half-yearly payment will become due for the half-year ending 30th June 1915, the annual sinking fund of 250,000 florins being continued every year, and the interest being gradually reduced. The amount of this annual reduction is the interest saved on 250,000 florins paid off each year, being 20,833 florins, or about 1,041*l.*

Annual and total amount payable.

The general result of these arrangements may be seen from the following Abstract:—

ABSTRACT of Payments made and to be made by Great Britain on account of the Russian-Dutch Loan.

ANNUAL PAYMENTS.	In Dutch Florins.			In Pounds Sterling (computed at 12 Florins = £.1).		
	Sinking Fund of 1 <i>l.</i> per Cent. on Principal of Loan.	Interest at 5 <i>l.</i> per Cent. on Principal Debt Unliquidated.	TOTAL Payment.	Sinking Fund of 1 <i>l.</i> per Cent. on Principal of Loan.	Interest at 5 <i>l.</i> per Cent. on Principal Debt Unliquidated.	TOTAL Payment.
	<i>Fl.</i>	<i>Fl.</i>	<i>Fl.</i>	£.	£.	£.
For the year ending 31 Dec. 1816	250,000	1,243,750	1,493,750	20,833	103,746	122,480
" " " 1847	250,000	856,250	1,106,250	20,833	71,354	92,187
" " " 1869	250,000	568,750	818,750	20,833	47,396	68,229
" " " 1900	250,000	193,750	443,750	20,833	16,146	36,979
" " " 1914	250,000	18,750	268,750	20,833	1,563	22,396
Half-year to 30 June - 1915	250,000	6,250	256,250	20,833	521	21,354
TOTAL PAYMENTS.						
From 1816 to 1915 - - <i>Fl.</i>	25,000,000	62,500,000	87,500,000	£.2,083,333	5,208,333	7,291,666

Or an average annuity for 100 years of 72,916*l.* 13*s.* 4*d.*
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The sums actually paid in each year on account of the Russian-Dutch Loan will differ somewhat from those stated above, according to variations in the rate of exchange from time to time.

Question of legality of further payments, in 1832.

Upon the separation of the States of Holland and Belgium in 1830-1, a question arose as to the continuance of the legality of making any further issues from the Exchequer on account of the Russian-Dutch Loan.

The Act 55 Geo. 3, c. 115, provided that these payments should be chargeable on the Consolidated Fund of Great Britain "so long as the same should be payable conformably to the tenour of His Majesty's engagements, as specified in the Convention of 19th May 1815, but to cease and determine should the possession and sovereignty of the Belgic Provinces at any time pass or be severed from the dominions of His Majesty the King of the Netherlands, previous to the complete liquidation of the same."

The attention of Her Majesty's Government was drawn, at the beginning of the year 1832, to the contingency which had thus arisen, by Lord Grenville, then Auditor of the Exchequer, upon the occasion of the receipt of the Treasury Warrant and direction for the usual half-yearly issue on account of the Russian-Dutch Loan; and he refused to make any further issue until he had obtained the opinion of the law officers of the Crown as to its legality.

Opinion of law officers of the Crown.

The opinion of the King's Advocate, and of the Attorney and Solicitor General, was consequently requested by the Treasury, and given as follows, upon a case prepared by Lord Grenville:—

"The 55 Geo. 3 is to be considered merely as a Parliamentary recognition of the Treaty concluded between Great Britain, Russia, and Holland, which it enables His Majesty to carry into effect by making the necessary advances. The question therefore turns wholly upon the true construction of the Treaty.

"After carefully examining the provisions of the Treaty itself, taken in connection with the attending circumstances, and the negotiations which preceded it, we came to the conclusion, which we still think unquestionably just, that the events which have taken place do not release the country from the obligation to advance the payments guaranteed.

"We are of opinion that the separation between Holland and Belgium, effected by internal arrangements, which this country sanctioned and recommended by her direct interference, cannot, within the words and spirit of the Treaty, absolve Great Britain from this pecuniary engagement. We have no doubt that the public faith of this country stands distinctly pledged to its fulfilment.

"We are consequently of opinion, that the Act does authorise the Auditor of the Exchequer to advance the funds required for making good the stipulated payments as they become due.

(signed) "Herbert Jenner.
"T. Denman.
"Wm. Horne."

"24 January 1832.

Payments consequently made.

Upon this opinion being communicated by the Treasury to Lord Grenville, he wrote in reply, on 25th January, that he was fully satisfied that the true construction of the Act of 1815 depended, as the law officers stated, on that of the Treaty recited in it; that it was not for the officers of the Exchequer to interpret the King's engagements with his allies, or pronounce how they are affected by subsequent events and negotiations; that as the legal and political authorities to whom the consideration of these high matters properly belongs, had advised that this country was bound in maintenance of the national good faith, to continue these payments, he had determined to discharge his own more limited duty by obeying the Treasury orders for issuing the money.

It was at the same time understood that no further issue should be made until the decision of Parliament should be taken upon the subject.

Copies of the correspondence upon this subject may be found in the Appendix to the Report of the Committee on Public Monies, 1856, p. 771.

Further Convention and Act of 1832 to continue the payments.

Meanwhile, a further Convention, dated 16th November 1831, had been entered into between His Majesty and the Emperor of Russia, in which King William IV. engaged to recommend to Parliament to continue the payments stipulated in the Convention of 19th May 1815, until the whole amount was completed; and, on the other hand, the Emperor of Russia engaged to abide by the arrangements made for the independence and neutrality of Belgium. This Convention was recited in the Act 2 & 3 Will. 4, c. 81, passed on 3rd August 1832, for carrying it into effect, and the necessary provisions were accordingly made in the Act.

GREEK LOAN.

Annual payments for Greek loan guaranteed in 1832.

Under the Act 2 & 3 Will. 4, c. 121, passed in 1832, to carry into effect a Convention between the Sovereigns of Great Britain, France, Russia, and Bavaria, upon the election of Prince Otho of Bavaria to the throne of Greece, the payment of interest and sinking fund on one-third of the Greek Loan to be raised to the amount of 60,000,000 francs, was guaranteed by this country, and made payable out of the Consolidated Fund.

On the other hand, the Sovereign of Greece and the Greek State bound themselves to appropriate

appropriate the first revenues of the State to the payment of interest and sinking fund of the Loan in such manner that the actual receipts of the Greek Treasury should be devoted first of all to the payment of the said interest and sinking fund, and to no other purpose, until the several payments on account of the Loan should have been completely secured for the current year.

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It would appear that the actual amount payable annually for interest and sinking fund was 6 *l.* per cent. upon the total principal of the Loan (20,000,000 francs, or somewhat less than 800,000 *l.* sterling), viz., 5 *l.* per cent. for interest, and 1 *l.* per cent. for sinking fund, amounting to 1,200,000 francs (or somewhat less than 48,000 *l.*, according to the rate of exchange), and that this amount continued to be payable throughout the entire period until the whole of the debt was paid off.

Amount of loan and annual charge.

The first payment actually made by this country was in 1843, when the sum of 33,583 *l.* 17 *s.* 1 *d.* was issued from the Consolidated Fund; and during the 26 succeeding years the whole charge of that part of the Greek Loan guaranteed by Great Britain has been paid, amounting on an average to 47,216 *l.* per annum, the total amount paid up to 31st December 1869 being 1,261,208 *l.* 18 *s.* 1 *d.*

Total net payments by Great Britain, 1843-1869.
No. 17 of 1870.

During the earlier part of this period a portion of the amount so paid by Great Britain was repaid by the Greek Government, viz., 23,344 *l.* in 1847, and 7,740 *l.* in 1848. No further sums were repaid until 1861.

Sums repaid by the Greek Government.

In the meantime, an arrangement was concluded in 1860 by which the Greek Government engaged to pay 300,000 francs annually to each of the three guaranteeing Powers, instead of fulfilling its original engagement to provide half-yearly for the interest and sinking fund. Upon Prince George of Denmark being elected to the throne of Greece in 1863, a sum of 4,000 *l.* a year out of the amount thus repayable was, by treaty, relinquished in his favour by each of the three Powers, as a personal donation to the King. So far as relates to Great Britain, this arrangement was confirmed in 1864 by the Act 27 & 28 Vict. c. 40.

Since 1861, an annual sum of about 7,900 *l.* has been accordingly repaid by the Greek Government. The total repayments up to 31st December 1869 amount to 82,501 *l.* 9 *s.* 7 *d.*, leaving a net amount of 1,178,707 *l.* 8 *s.* 6 *d.* paid by this country up to this date, on account of principal and interest, for the Greek Loan.

Final payment by Great Britain in 1870.

The final payment by Great Britain was made to become due in 1870.

SUPPLY GRANTS.

IN the preceding Accounts of Public Expenditure, the several heads of expenditure out of the Grants in Supply have been arranged in the Finance Accounts according to the ordinary practice, in the following order:—

General heads of Supply Grants.

Miscellaneous Civil Services,
Revenue Departments,

Thus showing, together with the Civil Charges out of the Consolidated Fund, the Total Expenditure for Civil Government.

Army and Navy, &c., Services,
Showing the Total Military and Naval Expenditure.

With respect to all the Grants in Supply, it is very important to bear in mind the distinction between the formal modes of dealing with the amounts of these Supply Services, known respectively as—

Distinct modes of dealing with amounts of Supply Services.

1. The *Annual Grants in Supply*.
2. The *Public Expenditure of Supply Grants*.
3. The *Actual Payments on Account of Supply Grants*.

The annual Parliamentary Grants in Supply, both for the Miscellaneous Civil Services, for Military and Naval Services, are also frequently termed the Annual Votes in Supply; the practice being that in every Ways and Means Act, or Act providing the Ways and Means to meet the expenditure of the Supply Grants, there is a clause authorising the application of such Ways and Means to any services which shall have been voted by the House of Commons.

1. Annual Grants in Supply.

A detailed printed Estimate of each Vote having been previously laid before the House of Commons, a Vote is passed, when the whole House has been formed into a Committee of Supply, which specifies the amount of each Grant, the service for which it is granted, and the period for which it is applicable. It is usual on the following day for each Vote to be reported to the House, and a separate Resolution for granting the stated amount is then passed by the House of Commons.

In the formal terms of the Resolution, this amount of Supply is granted to Her Majesty, and all that is then required to enable the amount to be issued from the Exchequer for the specified service, is that a Royal Sign Manual Warrant must appropriate the amount, or part of the amount granted by a Ways and Means Act to the payment of any such voted services, and the money is then issuable, in such sums and on such days as the Treasury

2. Public Expenditure of Supply Grants.

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surey direct, to the Public Accountant specified in the Royal Warrant, who is responsible for its due application. Such issues from the Exchequer, whether on account of Supply Grants, or of monies forming part of the Consolidated Fund charges, are constituted by law the public expenditure.

3. Actual payments on account of Supply Grants.

The actual payments on account of the Supply Grants are the final payments made by the Public Accountants or Sub-accountants who are charged with the distribution of the amounts of the Grants to those persons entitled to receive them. It is required by law that such payments should be duly audited and allowed by the proper authorities.

In subsequent remarks, attention will be drawn to the working of this system of dealing with amounts of Supply Grants, including the Appropriation Audit of the monies issued on account of the Supply Grants, of which mention has already been made at p. 346, under the head of the increased powers for this purpose given by the Exchequer and Audit Act of 1866.

REPORTS OF COMMITTEE OF PUBLIC ACCOUNTS.

Before proceeding with these explanatory notices relating to the Parliamentary Grants in Supply, some brief reference may be made to the more effective control of Parliament over their public expenditure, and more especially that of the Miscellaneous Civil Service Supply Grants, which has been established during the last few years, and is exercised through the Committee of Public Accounts.

Reports of Committee of Public Accounts, 1861-9.

The recommendation of the Committee on Public Monies, in their Report of 1857, that the audited accounts of public expenditure, with reference to the sums appropriated by Parliament to the respective services in each financial year, should be annually submitted to the revision of a Committee of the House of Commons, to be nominated by the Speaker, was first acted upon in 1861, and has been since continued.

The Committee of Public Accounts of 1861, of which Sir F. Baring was Chairman, made five Reports, viz. :—

- 1st Report, on the Expenditure of the Revenue Departments.
- 2nd " " " Works Department.
- 3rd " " " Treasury Chest Fund.
- 4th " " " Civil Contingencies Fund.
- 5th " on the Audit of Civil Service Accounts.

In 1862, they made three Reports, viz. :—

- 1st Report, containing a Summary of Proceedings of the Government consequent on the five Reports of 1861.
- 2nd " on the Appropriation Votes of Army and Navy Expenditure.
- 3rd " on the Detailed Expenditure for Army and Navy.

In 1863, the Committee made two Reports :—

- 1st Report, of Proceedings consequent on their former Reports.
- 2nd " on Appropriation of Vote of Credit of 850,000*l.* for China War.

In 1864, one Report only was made by the Committee, Mr. Walpole being Chairman, viz. :—

- On the Accounts of Army Expenditure, and condemning the practice of making advances for other services out of Army Grants.

In 1865, one Report was made upon the Accounts of Naval Receipt and Expenditure, and referring to the payment of Extra Receipts into the Exchequer both from the Naval and Military and from Civil Departments.

In 1866, the Committee made a special Report upon the Exchequer and Audit Departments Bill, which had been referred to them. They also presented a second brief Report upon the Appropriation Accounts of 1864-5, in which they expressed their approval of the proposed re-classification of sub-heads of the Civil Service Estimates.

In 1867, the Committee of Public Accounts, Mr. Bouverie being Chairman, made two Reports :—

- 1st Report, on the re-classification of sub-heads of the Civil Service Estimates.
- 2nd " on the Appropriation Accounts, and referring to the question of Extra Receipts of the Departments.

In 1868, when Mr. Childers was Chairman, the Committee made one Report upon the Appropriation Accounts, and made some special recommendations with respect to them, the most important of which was that to extend the detailed examination of the Audit Department to the Naval and Military Accounts. The East India (Home) Accounts were in this year, for the first time, referred to the Committee of Public Accounts.

In 1869, Mr. Pollard-Urquhart was in the Chair, and the Committee of Public Accounts made four Reports :—

- 1st Report, recommending that any grant or temporary increase of salary received by a public officer should be specified in the Estimates.
- 2nd " on the Appropriation Accounts for 1867-8, and suggesting that the ordinary services should in future be distinguished from extra-ordinary services.

3rd Report

- 3rd Report on the Appropriation Accounts for Civil Services, now for the first time partially made up; recommending further consideration of the question of voting the charges for Crown Lands now paid from gross revenue; and reference to an official Committee of the question of auditing the Naval and Military Accounts. Appendix, No. 13.
- 4th „ on Home Accounts of Government of India.

CLASSIFIED MISCELLANEOUS CIVIL SERVICES.

It has been already stated in the explanatory notes prefixed to the preceding Accounts of Income and Expenditure, that throughout the whole period for which these accounts are prepared, the payments for Miscellaneous Civil Services out of Supply Grants have been arranged in classes according to the present practice, which was first adopted in 1843. Classification of the Miscellaneous Civil Services.

The fullest information respecting the details of these Miscellaneous Supply Services which has been laid before Parliament, is to be found in the Report of the Committee of the House of Commons upon the Miscellaneous Estimates in 1847, and in the Minutes of Evidence and the several Papers appended to this Report. Information in Report on Miscellaneous Estimates, 1847.

The objects to which the attention of the Committee was more particularly directed were to inquire and report whether any reductions could, in their opinion, be effected in the expenditure for Miscellaneous Services, or any improvement made in the mode of submitting this branch of public expenditure to the consideration of Parliament. No. 543 of 1847-8.

The first classification of the Miscellaneous Estimates was made in 1824 by Sir Alexander Spearman, under the direction of Mr. Herries, then Secretary of the Treasury. First classification of Miscellaneous Civil Services in 1824.

In 1831 comparative abstracts were first adopted for the several classes. The general abstracts now printed with the Estimates were first introduced under Mr. Cardwell's direction in 1845.

No accurate comparison can be made of the Miscellaneous Votes before and since 1833, many items which were previously charged on the Hereditary Revenues, the Civil List, and other funds, having been in that year introduced for the first time into the Estimates.

The first classification of the Miscellaneous Votes was as follows:—

- Class 1.—Public Buildings and Works.
- „ 2.—Salaries and Expenses of Public Departments.
- „ 3.—Superannuations, Charities, Bounties, &c.
- „ 4.—Services not included in the other Classes.
- „ 5.—Colonial Services.
- Scotland.—Miscellaneous Expenses.
- Ireland.—Charitable Institutions and Miscellaneous Services.

The classification of the Miscellaneous Estimates was entirely altered, under the direction of Sir George Clerk, in 1843, and the present system adopted, a somewhat similar classification of the Votes having been made in the Finance Accounts since 1837, under the direction of Mr. Brooksbank, Chief Clerk of the Revenue Department. Present classification of Votes adopted in 1843.

The new classification made in 1843 was as follows:—

- Class 1.—Public Works.
- „ 2.—Salaries and Expenses of Public Departments.
- „ 3.—Law and Justice.
- „ 4.—Education, Science, and Art.
- „ 5.—Colonial and Consular Services.
- „ 6.—Superannuations, Charities, &c.
- „ 7.—Special and Temporary Objects;

the Estimates for Scotland and Ireland being blended, according to their subjects, with those for similar services in England.

A full explanation of the alterations in the classification of the Votes made in 1843 is contained in a Treasury Paper appended to the Report on Miscellaneous Estimates in 1847. The Committee inquired fully into the details of each Vote, both hearing Evidence and having explanatory statements laid before them; and they reported upon the expenditure of each Vote separately, making various recommendations respecting them.

A convenient arrangement of sub-heads of each of the Civil Service Estimates was recommended by the Committee of Public Accounts in their First Report for 1867, in pursuance of a plan appended to their Report. These sub-heads had been classified for the purposes of the Appropriation Audit, so as to subdivide each Vote of the Estimates which was under the control of different Departments. The objects to be accomplished were, to define the expenditure to be controlled and accounted for by each Department; to determine what Departments were to account to Parliament for these Votes; and to fix more directly the responsibility of each Department to Parliament. The classification was made by a Treasury Committee, consisting of Mr. Vine and Mr. Forster, a copy of the Treasury Minute of the original appointment of the Committee, dated 22nd June New classification of sub-heads of Estimates, in 1867. No. 333 of 1867.

Appendix, No. 13.

No. 363 of 1866.

Comparative Returns of grants for Miscellaneous Services in each year from 1835.

No. 112 of 1868.

No. 534 of 1863.

Details of expenditure for Miscellaneous Services in Annual Finance Accounts.

Comparative amounts of grants for the several classes in 1835 and 1869.

1866, which stated the objects of their appointment, having been laid before Parliament in that Session.

Amongst the Papers appended to the Report of the Committee on Miscellaneous Estimates in 1847, is a detailed abstract of the Grants for Miscellaneous Services for each year from 1838 to 1847, in the same form and arrangement as the abstracts usually printed with the Annual Estimates for Miscellaneous Services. Similar information for subsequent years is contained in other Returns of the same description, which have been laid from time to time before Parliament. The more recent of these was printed in 1868, being a continuation of a Return in 1863, which gives an abstract of Grants for Miscellaneous Services for each year from 1835 to 1863.

The details of the expenditure in each year of the monies so granted for the Miscellaneous Supply Services, will be found in the Annual Finance Accounts under Class VI., containing the disposition of Grants in Supply. The progressive increase in the expenditure of these grants from year to year, as well as of each class, may be seen from the above-mentioned financial Returns, and the preceding accounts of annual expenditure.

The increase of the amount of grants for the several classes since 1835, when the public expenditure was at its minimum amount, up to 1869, may be seen from the following Table, which also includes the amount of extra receipts of each class payable into the Exchequer in 1869-70, such extra receipts being in each case specified in the printed Estimates laid before Parliament. It should be noticed, that these amounts of extra receipts are exclusive of the sums received by the Inland Revenue for Stamp Duties. (See under the head of Stamps, p. 413, and Extra Receipts from Civil Departments, p. 491):—

Comparative Amounts of Grants for Miscellaneous Civil Services,
in 1835 and 1869.

Class of Miscellaneous Civil Services.	Grants in 1835.	Grants in 1869.	Increase + or Decrease - in 1869.	Extra Receipts in 1869-70.
	£.	£.	£.	£.
Class 1.—Public Works and Buildings - - -	182,497	1,221,054	+1,038,557	18,379
„ 2.—Salaries, &c., of Public Departments	591,177	1,752,191	+1,161,014	104,734
„ 3.—Law and Justice - - -	494,796	3,903,873	+3,409,077	521,764
„ 4.—Education, Science, and Art - - -	135,130	1,652,712	+1,517,582	24,368
„ 5.—Colonial, Consular, and Foreign - - -	426,957	693,408	+266,451	33,343
„ 6.—Superannuations, Charities, &c. - - -	162,968	505,401	+342,433	8,000
„ 7.—Miscellaneous, Special and Temporary	269,657	161,554	-238,103	6,000
Civil Contingencies - - -	130,000	—		
£.	2,393,182	9,890,193	+7,497,011	716,588

These amounts of grants include the supplementary grants, but not the grants for excesses of 1869-70, made in the following Session, under the system recently adopted (which will presently be more particularly described), as the grants for excesses should be excluded from this comparative tabular statement.

Causes of increase in these classes.

Some explanation may here be given of the causes of the large increase in the amount of grants for the Miscellaneous Civil Services since 1835.

Class 1.—Public Works and Buildings.—The increase of 1,038,557 *l.* arises principally from what may fairly be considered the judicious expenditure for the large number of new public offices and buildings erected and in course of erection since 1835, which, expenditure, it should be observed, is of a temporary character only. Amongst these new charges, the following may be specified in the grants for 1869-70:—

	£.
New Site for Public Offices - - -	48,000
New Home and Colonial Offices - - -	32,000
Public Record Office - - -	30,000
National Gallery Enlargement - - -	55,000
University of London - - -	30,000
Glasgow University - - -	20,000
New Post Office, &c. - - -	135,000
Harbours of Refuge - - -	69,000
Public Buildings, Ireland (increase over 1835) - - -	133,000
Embassy Houses Abroad - - -	54,000
Lighthouses Abroad - - -	32,000
	£. 638,000

The greater part of the charge for Royal Parks, which amounted in 1869-70 to Appendix, No. 13. 128,825 £., was defrayed out of the gross Revenues of Crown Lands up to the year 1851.

Class 2. Salaries and Expenses of Public Departments.—The increase of 1,161,014 £. in this Class has been caused chiefly by the far larger amount of public business required to be discharged in the several Government Offices, for example:—The salaries of the Home Office and the Board of Trade, and their subordinate departments, have increased respectively from 15,536 £. and 22,792 £. to 85,696 £. and 101,033 £., several new departments having been added to each since 1869. The greater amount of business transacted in all the Public Departments of Government may be farther illustrated by the increase in the expenditure for Printing and Stationery from 195,856 £. in 1835 to 412,635 £. in 1869. The Salaries in the following offices have also been added to Class 2 since 1835, viz. :—

	Amount in 1869-79.	
	£.	
Office of Woods - - - - -	27,227	} Transferred from Land Revenues in 1852.
" Works - - - - -	34,222	
Audit Office - - - - -	37,324	
Copyhold Commission, &c. - - - - -	31,281	} Transferred from Consolidated Fund in 1854, per Act 17 & 18 Vict. c. 94.
Lunacy Commissions - - - - -	11,166	
National Debt Office - - - - -	16,110	
Public Works Loan Commission - - - - -	4,509	} Transferred from Gross Revenues, Scotland, in 1855, per 17 & 18 Vict. c. 94.
Registrar of Friendly Societies - - - - -	2,484	
Exchequer, &c., Scotland - - - - -	6,317	
General Register Office - - - - -	7,391	} Added to Class 2 in 1840.
Fishery Board, Scotland - - - - -	13,298	
Privy Seal Office - - - - -	2,921	
General Register Offices, England and Ireland	62,782	" " 1855.
Civil Service Commission - - - - -	9,694	" " 1857.
Public Record Office, Ireland - - - - -	4,682	} " " 1861.
Charity Commission - - - - -	19,265	
Patent Office - - - - -	34,669	
Charitable Donations, &c., Office, Ireland - - - - -	2,238	} " " 1868.
Boundary Survey, Ireland - - - - -	500	
£.	328,080	

Class 3. Law and Justice.—By far the largest increase has taken place in this class, amounting to no less than 3,409,077 £.; the following are the principal causes of increase:—

	Amount in 1869-70.		
	£.	£.	
ENGLAND—Court of Chancery - - - - -	88,500	} Transferred from Consoli- dated Fund, or from Fee Funds in 1854.	
" Bankruptcy - - - - -	49,500		
Common Law Courts - - - - -	72,242		
Admiralty Court Registry - - - - -	13,870		
Police Courts, London and Sheerness - - - - -	32,224		
Metropolitan Police - - - - -	211,449		
County and Borough Po- lice (Great Britain) - - - - -	282,000		
County Courts - - - - -	487,575		
Probate Court - - - - -	91,733		
Land Registry - - - - -	5,490		
		1,334,583	
SCOTLAND—Courts of Law and Justice	54,764	} Transferred from Gross Re- venues in 1854.	
Register House Depart- ments - - - - -	22,099		
		76,863	
IRELAND—The whole of the Irish Charge in Class 3, except a portion of the Law Charges and including 905,544 £. for Constabulary, Ireland - - - - -		1,226,620	} Transferred from Consoli- dated Fund, &c., in 1854.
£.		2,638,066	

Appendix, No. 13.

In addition to this large amount added to Class 3 since 1835, the charges for Government and County Prisons and Reformatories in Great Britain have increased from 86,790 *l.* to 642,254 *l.* This increase is materially owing to the discontinuance of the system of Transportation from this country; but, on the other hand, the expense of Convict Establishments in the Colonies, is but little diminished, the charge in 1835 having been 147,306 *l.*, and in 1869, 128,452 *l.*

Class 4. Education, Science, and Art.—The increase of 1,517,582 *l.* in this class, though less in amount than that of Class 3, is greater per cent. when compared with the grant of 1835. It has been wholly caused by the encouragement and support afforded by the Government and Parliament to Elementary and Scientific Education in this country, as may be thus shown by abstracting the following five Votes from amongst those in this class:—

	Grant in 1835.	Grant in 1869-70.	Increase in 1869-70.
	£.	£.	£.
Public Education, Great Britain - - -	30,000	840,711	810,711
„ Ireland - - - -	35,000	374,680	339,680
Science and Art Department - - - -	—	233,453	233,453
British Museum (including Buildings) - -	39,726	113,203	73,407
New Universities, Great Britain and Ireland -	—	35,261	35,261
£.	104,796	1,597,308	1,492,512

Class 5. Colonial, Consular, and Foreign.—The increase of 266,451 *l.* in this class is nearly covered by the charge of 233,367 *l.* for Diplomatic Services, transferred from the Consolidated Fund at 31st March 1869. In regard to the other Votes of this class, whilst the charge for Consuls Abroad has increased from 95,966 *l.* in 1835 to 261,451 *l.* in 1869, attributable to the great increase in our commercial transactions, and to the payment of consuls by salaries instead of fees, the grants in aid to the Colonies have decreased in nearly the same proportion.

Class 6. Superannuations and Charities.—The cause of increase in this class, amounting to 342,433 *l.*, may be seen from stating the amounts of the following Votes:—

	Amount in 1835.	Amount in 1869.	Increase in 1869.
	£.	£.	£.
Superannuation and Retired Allowances	66,218	320,377	254,159
Merchant Seamen's Fund - - - -	-	47,600	47,600
Relief of Distressed Seamen abroad - -	-	45,400	45,400
£.	66,218	413,377	347,159

Full explanations have already been given as to the first two of these items. There has been a slight reduction in the amount of the remaining Votes of this class.

Class 7. Miscellaneous, Special and Temporary.—The decrease in this Vote of 258,534 *l.*, including in the total comparative amount in 1835, the grant for civil contingencies, of which more particular mention will presently be made, is chiefly attributable to the following more than ordinarily large amounts of temporary grants made in 1835, viz. :—

Danish Claims - - - - -	£.
Losses by Fire at Customs Warehouses, Dublin	113,000
	68,032
£.	181,032

The following Votes, which formed part of Class 7 in 1835, have since been transferred to other classes:—

	£.	
Revising Barristers	- 45,000	- Transferred to Class 3.
Charity Commission	- 4,875	- „ „ Class 2.

The amount of the annual grant for this class must, however, as its heading expresses, be necessarily expected to vary considerably from year to year.

The Vote for Civil Contingencies, formerly granted in each year, was of a peculiar and distinct character. It was intended to meet unforeseen contingencies in the Civil Service, and to defray the expenses of executing works when Parliament was not sitting, which could not be postponed and which could not have been voted on the Estimates.

Grants for Civil Contingencies.

As already mentioned in Appendix No. 4 to Part 1, p. 455, the annual Vote for Civil Contingencies originated in the abandonment, in the year 1817, of the ancient practice which had been in force from 1762 to 1816, of making advances from the Civil List for Supply Grants, pursuant to Addresses of the House of Commons, such advances being afterwards replaced by Parliamentary Grants.

Origin of these annual Grants.

The last vote under the old system was taken in 1816, of 185,000 *l.*, “to replace to the Civil List sums become chargeable thereon, or issued thereout, since 5th January 1816, in respect of those services which are hereafter to be provided for.”

The first vote under the new system was taken in the same Session of Parliament, of 40,000 *l.* British currency, “for defraying Civil Contingencies in Ireland for the year ending 5th January 1817.” From this period an annual vote was taken for Civil Contingencies in Ireland, the amount being subsequently reduced to 20,000 *l.*

In the first vote for Civil Contingencies in Great Britain, taken in the following Session, the term “Civil Contingencies” was not used. Two sums of 200,000 *l.* and 300,000 *l.* were voted “to provide for such Expenses of a Civil nature as do not form part of the ordinary charges of the Civil List.” The expenditure of these two grants formed the subject of the Tenth Report of the Finance Committee of 1818, on Civil Contingencies, in which the Committee called attention to certain items which they considered should be charged upon the Civil List, instead of being thrown upon the Civil Contingencies. They also pointed out that nearly one-half the contingent payments were of a nature sufficiently definite to allow of their being laid before the House in future under the form of Estimate, and being provided for by the usual vote, a course which they conceived best calculated for attracting the notice and ensuring the effectual control of Parliament, and therefore never to be departed from without absolute necessity.

The result of this recommendation was, that the similar vote in the Session of 1818 was taken for 250,000 *l.* only, and a vote for nearly an equal average amount was taken in the succeeding Sessions. The form of the vote was not altered until 1824, when it was taken “to defray Civil Contingencies.”

In 1835, the amount of the Vote for Civil Contingencies had fallen to 130,000 *l.* From 1844 to 1856, the sum of 100,000 *l.* was annually voted.

The grant for Civil Contingencies was employed for two distinct purposes: one for final payments constituting part of the Public Expenditure, the other for advances and loans repayable out of subsequent Parliamentary Votes, or from other sources. The financial accounts annually laid before the House of Commons included only the final payments, and previously to the inquiries of the Public Monies Committee in 1856, no regular Return or account was presented to Parliament, which showed the amounts of advances and repayments, and the total balances of the account. The result was, that the capital was continually increasing by the amount of repayments, no saving had ever been declared upon the vote, and there was no Parliamentary check on the expenditure.

Mode of their application.

The following statement of the amount of the Civil Contingencies Fund, at the close of the financial year on 31st March 1856, was laid before the Public Monies Committee:—

See No. 347 of 1856.

	£.
Balance of Votes 1854-5 and 1855-6 unissued from the Exchequer	116,916
Balance in Bank of Ireland	1,083
	117,999
Less advanced by Paymaster General	8,097
	109,902
Amount of outstanding advances to be received	162,964
TOTAL	£. 272,866

It was under these circumstances that the Treasury declared a saving of 60,000 *l.* on the Vote for 1856, being the first instance of any such saving on the Civil Contingencies Vote.

The unsatisfactory character of the Civil Contingencies Vote was brought fully under the notice of the Public Monies Committee, in the evidence laid before them; and in their Report they recommended that the Appropriation Audit should be extended to this vote; and that in addition to the account of final payments under this head, there should also be presented annually to Parliament a balanced account of the transactions of the year, including the outstanding advances at the beginning of the year, the balance being brought down to the close of the year.

Recommendations of Public Monies Committee in 1857.

Appendix, No. 13.

and of Committee
of Public Accounts
in 1861.Civil Contingencies
Fund established.

The mode of providing for Civil Contingencies was also brought under the notice of the Committee on Public Accounts in 1861, and in accordance with their recommendation a new arrangement, similar to that by which the Treasury Chest Fund is regulated, was made, by which the old system of taking an annual vote for Civil Contingencies was abandoned.

A fund with a fixed capital of 120,000 £, derived from the unexpended surpluses of former votes, including the repayments of advances, was set apart for Civil Contingencies, and any surplus beyond this amount was directed to be repaid into the Exchequer. Advances have since been made out of this fund from time to time by Treasury authority, either for new or unforeseen services, or to meet deficiencies on ordinary votes. The sums advanced as supplementary to the ordinary votes are repaid to the fund out of votes taken in the succeeding year, and a special vote is taken every year for such sum as may be required to repay to the fund the amount expended on those unforeseen services for which no vote could have been taken. By these means the capital of the Contingencies Fund is constantly maintained at the sum of 120,000 £; and an audited account of all the transactions is annually laid before Parliament.

No. 167 of 1862.

The closing of the old system of annual grants for Civil Contingencies was reported to Parliament in a Treasury Return, dated 10th April 1862, when the following statement showed the intended appropriation of the balance remaining on the account of "Civil Contingencies," on 31st March 1862:—

£.		£.	
Amount to be reserved as a permanent "Civil Contingencies Fund" - -	120,000	Total Balance to the Credit of the Civil Contingencies, viz.:	
Surplus Balance in the hands of the Paymaster General, to be paid into the Exchequer - - - -	12,043	In the Exchequer - - -	75,000
Further Amount of Advances, outstanding, to be paid into the Exchequer, viz.:		In the hands of the Paymaster General - - -	57,043
			132,043
From Consolidated Fund and Votes of 1862-3 - -	52,993	Advances outstanding, to be repaid from Votes, or otherwise, carried forward to next Account - - - -	100,552
From other sources - -	47,559		
	100,552		
	£. 232,595		£. 232,595

Alterations in mode
of Grants and
Issues for Civil
Services.Formerly granted
and issued "for the
Service" of the
year;

The explanations hitherto given relate only to the comparative amounts of the Miscellaneous Grants for Civil Services in 1835 and in 1869. The mode of expenditure of these Grants has been so materially altered since 1835, that a further explanation upon this part of the subject appears to be called for.

It was formerly the practice of Parliament to vote all the Grants in Supply "for the service" of each year, and in the issues from the Exchequer, it was the practice of the Financial Departments to exhaust the supplies of one year before issuing any portion of the supplies granted for the succeeding year. The balances were thus carried on from year to year, and there was, in fact, a running cash account for each vote, monies voted in one year being not unfrequently neither issued nor paid until several years afterwards.

This practice was first discontinued in the Navy Grants for 1833, and in the Army and Ordnance Grants for 1846, in order more completely to carry out the system of appropriation audit established with respect to those services, and from these periods grants for the naval and military services were made applicable to "payments to be made within the financial year."

The annual grants for the Revenue Departments were made applicable to "payments to be made within the financial year," from the period when these services were first provided for by the Annual Votes in Supply, in the Session of 1854.

but now "for pay-
ments to be made
during the year."

No. 375 of 1856.

No. 279 of 1857,
Sess. 2.

But difficulties arose in applying this rule to the Miscellaneous Civil Services, in consequence of the late period of the Session at which these Civil Services were generally voted. The subject underwent considerable discussion before the Public Monies Committee of 1856, and in their Report in the following year, the Committee expressed their opinion that the difficulties might be overcome by taking one aggregate vote upon account, at a more early period of the Session, for such Civil Services as had already been sanctioned by Parliament in the previous Session, and that by this means the same principle which was then applied to the military and naval grants of providing only for the payments to be made within the financial year might be made applicable to the grants for Civil Services. Under this arrangement, the accounts could be closed soon after the termination of the financial year for all home services, and, as regards payments made abroad, immediately on receipt of the accounts of payments made up to 31st March in each year; all unexpended balances could be surrendered; and grants unapplied, but required for the completion of the services to which they had been appropriated, could be re-voted.

No. 94 of 1858.

In the Treasury Minute, dated 15th February 1858, on the Report of the Public Monies Committee which was laid before Parliament in that Session, directions were contained for giving effect to these recommendations in the proposed Bill to be submitted to Parliament. But it was not until the passing of the Appropriation Act of 1862, that provisions were for the first time inserted which directed the respective sums granted "to be issued and applied to defray the charge of the several Civil Services which will come in course of payment during the year ending on 31st March."

The

The result of the different modes of dealing with the Supply Grants for Civil Services in regard to the Exchequer Issues in 1835 and in 1869 may be seen from the following comparative statements:—

Appendix No. 13.

Comparative
Statement of Grants
and Issues in 1835
and in 1869.

SUPPLY GRANTS FOR CIVIL SERVICES.

	Grants for 1835.	Exchequer Issues in Year ending 5 January 1836.	Grants for 1869-70.	Exchequer Issues in Year ending 31 March 1870.	Increase of Exchequer Issues in 1869-70.
	£.	£.	£.	£.	£.
Class 1 - - - - -	182,497	238,108	1,221,054	958,661	+ 720,553
„ 2 - - - - -	591,177	531,125	1,752,191	1,670,077	+ 1,138,952
„ 3 - - - - -	494,796	339,857	3,903,873	3,719,713	+ 3,379,856
„ 4 - - - - -	135,130	76,626	1,652,712	1,635,213	+ 1,558,587
„ 5 - - - - -	426,957	482,178	693,408	*606,003	+ 123,825
„ 6 - - - - -	162,968	174,751	505,401	455,101	+ 280,350
„ 7 - - - - -	269,657		161,554	199,802	- 99,629
Civil Contingencies - - -	130,000	299,431	—	—	—
Services not specifically voted -	12,431		—	—	—
£.	2,405,613	2,142,076	9,890,193	*9,244,570	+ 7,102,494

* Excluding 58,444 l. issued for Services in China, Japan, and Siam, for the Years 1864-8, being part of Excesses on Grants.

It will be seen by referring to the comparative amounts of Grants at page 654, that the total increase of the Exchequer Issues for Civil Services in the year 1869, as compared with 1835, is considerably less than the increase in the amount of grants. Considering that a full amount is generally taken in the Estimates in order to cover the expenditure, it might naturally be expected, in so great a number of grants, that the actual expenditure would be considerably within the Estimate; and in fact, excluding from the grants of 1869 the amount for Civil Contingencies, the amount of saving of expenditure, as compared with the grants, is nearly in the same proportion in the year 1869 as in 1835.

By extending the comparison between the two periods to the Supply grants of the particular year out of which the issues were made, and to the respective balances of the grants at the end of the year, a more complete illustration will be afforded of the improved system of control over the expenditure of these grants which has now been established, with the view of closing the account of each grant at the earliest period after the close of the financial year.

And of dealings
with the Balances
of Grants.

SUPPLY GRANTS FOR CIVIL SERVICES.

GRANTS 1835.			GRANTS 1869-70.				
Out of Supplies of what Year Sums Issued, in Year ending 5 January 1836.		Balances remaining to be Issued on 5 January 1836.	Out of Supplies of what Year Sums Issued, in Year ending 31 March 1870.		Excesses of particular Grants 1869-70, Voted in Session of 1870-1.	Savings Surrendered.	Balances remaining to be Issued on 31 March 1870.
Year.	Amount.		Year.	Amount.			
	£.	£.		£.	£.	£.	£.
Supply, 1830 -	—	800					
„ 1831 -	—	10,140					
„ 1832 -	2,121	25,369					
„ 1833 -	61,772	22,003					
„ 1834 -	899,539	124,913	Supply, 1868-9 -	583,209	-	80,009	—
„ 1835 -	1,178,644	1,226,969	„ 1869-70 -	8,502,718	*158,643	432,404	923,272
£.	2,142,076	1,410,194	£.	9,085,927	*158,643	512,413	923,272

* Excluding 58,444 l. issued for Services in China, Japan, and Siam, for the Years 1864-8.

Audit Appropriation Accounts of actual payments of Supply Grants.

First complete series of accounts rendered for 1868-9.

No. 47 of 1870.

It remains to call attention to the actual payments on account of the Annual Supply Grants for Civil Services, as audited and certified by the Comptroller and Auditor General in the Appropriation Accounts presented to Parliament.

The first complete Audit Appropriation Account of the Miscellaneous Civil Service Grants, was that of the grants for the financial year 1868-9. This account bore the latest date at the Exchequer and Audit Department on 15th January 1870; the Treasury Minute on the Appropriation Account is dated 14th February 1870; it was laid before the House of Commons, and was ordered to be printed on 16th February 1870, and the printed accounts were distributed on 19th March 1870.

Description of these Appropriation Accounts.

Out of the whole series of Supply Grants, 150 in number, the Appropriation Account of one grant only, that of 8,000 £. for works at Portland Harbour, under the control of the Board of Admiralty, was omitted to be duly rendered to the Exchequer and Audit Department. The Parliamentary Return of these Appropriation Accounts contains a separate account of each grant, divided into its several sub-heads, and signed by the accountant, who appends an explanation of the causes of variation between the expenditure and the grant. The account of each grant appears audited and certified by the Comptroller and Auditor General, and a separate report is attached to each grant. The expenditure, according to the actual payments, is compared with the amount of the grant, without any reference to the Exchequer Issues, and the amount of saving or excess is formally stated.

Abstract of Appropriation Accounts for 1868-9.

The following is a copy of the Abstract of the Appropriation Accounts of the Grants for Civil Services, 1868-9, showing the amount of each Grant, &c., together with the Summary of these Appropriation Audit Accounts, under the several Classes :

MISCELLANEOUS CIVIL SERVICES, 1868-9.

ABSTRACT ACCOUNT (prepared from the Reports of the Comptroller and Auditor General) showing the APPROPRIATION of the GRANTS for the undermentioned CIVIL SERVICES for the Year ending 31st March 1869, and the Amounts of the UNEXPENDED BALANCES or DEFICIENCIES arising from the same.

Number of Votes.	SERVICE.	GRANT.		EXPENDITURE.		Unexpended Balance (to be Surrendered).		Excess of Expenditure beyond the Grant (to be Voted).	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	CLASS I.—(WORKS AND PUBLIC BUILDINGS):								
1	British Embassy Houses, Constantinople, China, and Japan - - - -	64,920	- -	41,296	7 3	23,623	12 9	-	-
2	Metropolitan Fire Brigade - - - -	10,000	- -	10,000	- -	-	-	-	-
3	Tehran Mission House - - - -	8,000	- -	-	-	8,000	- -	-	-
4	Harbours of Refuge - - - -	116,675	- -	92,240	0 6	24,434	13 6	-	-
5	Lighthouses Abroad - - - -	42,310	- -	23,387	17 6	18,922	2 6	-	-
6	Royal Palaces - - - -	56,238	- -	38,438	15 11	17,799	4 1	-	-
7	Public Buildings - - - -	129,643	- -	124,823	12 2	4,819	7 10	-	-
8	Furniture of Public Offices - - - -	15,000	- -	14,762	15 3	237	4 9	-	-
9	Royal Parks, Pleasure Gardens, &c. - -	137,524	- -	134,715	10 9	2,808	9 3	-	-
10	Houses of Parliament - - - -	54,936	- -	49,459	18 3	5,476	1 9	-	-
11	British Embassy Houses, Paris and Madrid -	2,135	- -	2,456	6 4	-	-	321	6 4
12	New Foreign Office - - - -	22,512	- -	14,316	8 6	8,195	11 6	-	-
13	Public Offices Site - - - -	42,760	- -	35,765	15 5	6,994	4 7	-	-
14	Probate Court and Registries - - - -	13,764	- -	12,657	1 8	1,106	18 4	-	-
15	Public Record Repository - - - -	24,000	- -	4,888	15 4	19,111	4 8	-	-
16	National Gallery Enlargement - - - -	50,000	- -	17,919	14 -	32,080	6 -	-	-
17	University of London Buildings - - - -	30,000	- -	29,945	15 1	54	4 11	-	-
18	Chapter House, Westminster - - - -	10,000	- -	9,448	10 10	551	9 2	-	-
19	New Palace at Westminster, Acquisition of Lands and Embankment - - - -	29,400	- -	18,427	12 10	10,972	7 2	-	-
20	Burlington House - - - -	55,000	- -	20,524	13 6	34,475	6 6	-	-
21	Sheriffs' Court Houses, Scotland - - -	26,905	- -	21,034	16 3	5,870	3 9	-	-
22	Rates for Government Property - - - -	36,252	- -	40,054	17 3	-	-	3,802	17 3
23	Post Office and Inland Revenue Buildings -	89,470	- -	69,624	15 2	19,845	4 10	-	-
24	New Home and Colonial Offices - - - -	10,000	- -	9,916	12 2	83	7 10	-	-
25	Glasgow University Buildings - - - -	20,000	- -	20,000	- -	-	-	-	-
26	Wellington Monument - - - -	4,200	- -	2,800	- -	1,400	- -	-	-
27	Palmerston Monument - - - -	2,900	- -	1,333	6 8	666	13 4	-	-
28	Public Buildings, Ireland - - - -	149,259	- -	146,896	7 7	2,362	12 5	-	-
29	Queen's University, Ireland - - - -	7,000	- -	-	-	7,000	- -	-	-
30	Ulster Canal - - - -	5,300	- -	2,035	12 8	3,264	7 4	-	-
31	Portland Harbour - - - -	8,500	- -	-	-	-	-	-	-
	£.	1,273,703	- -	1,009,172	4 10	260,154	18 9	4,124	3 7

ABSTRACT ACCOUNT showing the Appropriation of Grants, &c., for Year ending 31 March 1869, &c.—*continued.*

Number of Votes.	SERVICE.	GRANT.	EXPENDITURE.	Unexpended Balance (to be Surrendered).	Excess of Expenditure beyond the Grant (to be Voted).
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
CLASS II.—(SALARIES, &c.):					
1	Treasury - - - - -	52,609 - -	53,458 2 7	- - -	849 2 7
2	Secret Service - - - - -	32,000 - -	18,461 8 -	13,538 12 -	- - -
3	Home Office - - - - -	89,410 - -	88,461 14 6	948 5 6	- - -
4	Foreign Office - - - - -	74,453 - -	70,013 4 9	4,439 15 3	- - -
5	Colonial Office - - - - -	32,990 - -	32,873 11 7	116 8 5	- - -
6	Board of Trade - - - - -	97,725 - -	93,311 5 7	3,913 14 5	- - -
7	Household of Lord Lieutenant - - -	6,176 - -	6,109 4 3	66 15 9	- - -
8	Chief Secretary's Office - - -	22,927 - -	22,950 5 3	- - -	23 5 3
9	Paymaster General's Office - - -	19,646 - -	19,336 - 2	309 19 10	- - -
10	Exchequer and other Offices, Scotland -	6,136 - -	6,122 8 8	13 11 4	- - -
11	Office of Works, England - - -	34,700 - -	37,719 14 2	- - -	3,019 14 2
12	Public Works Office, Ireland - - -	26,546 - -	26,375 2 1	170 17 11	- - -
13	House of Commons Offices - - -	54,354 - -	50,885 14 10	3,468 5 2	- - -
14	Privy Council Office - - -	42,585 - -	36,112 17 1	6,472 2 11	- - -
15	Privy Seal Office - - -	2,918 - -	2,878 13 -	39 7 -	- - -
16	Civil Service Commission - - -	9,407 - -	9,318 10 7	88 9 5	- - -
17	Exchequer and Audit Department - -	38,500 - -	35,516 6 9	2,983 13 3	- - -
18	Office of Woods, Forests, &c. - - -	26,958 - -	24,335 15 7	2,622 4 5	- - -
19	Public Record Office, England - - -	21,926 - -	21,739 17 1	186 2 11	- - -
20	Poor Law Commission, England - - -	209,183 - -	206,971 3 1	2,211 16 11	- - -
21	Mint - - - - -	45,820 - -	38,562 13 2	7,257 6 10	- - -
22	Copyhold Inclosure and Tithe Commission -	20,294 - -	19,234 2 -	1,059 18 -	- - -
23	Inclosure and Drainage Acts, &c. - -	11,200 - -	9,870 17 7	1,329 2 5	- - -
24	Registrar General, England - - -	40,961 - -	40,576 8 8	384 11 4	- - -
25	National Debt Office - - -	16,132 - -	15,636 14 8	495 5 4	- - -
26	Public Works Loan Commission - - -	4,429 - -	4,052 2 -	376 18 -	- - -
27	Lunacy Commission, England - - -	4,820 - -	4,835 11 4	- - -	15 11 4
28	Registrars of Friendly Societies - - -	2,449 - -	2,347 8 8	101 11 4	- - -
29	Charity Commission - - -	18,438 - -	17,300 19 2	1,137 - 10	- - -
30	Patent Office - - -	32,071 - -	30,818 11 -	1,252 9 -	- - -
31	Printing and Stationery - - -	395,909 - -	427,703 5 3	- - -	13,794 5 3
32	Poor Law Commission, Scotland - - -	18,000 - -	16,695 6 7	171 13 5	- - -
33	Registrar General, Scotland - - -	7,608 - -	6,836 9 3	771 10 9	- - -
34	Lunacy Commission, Scotland - - -	6,206 - -	5,780 12 0	425 8 -	- - -
35	Fishery Board, Scotland - - -	13,223 - -	15,172 19 2	- - -	1,949 19 2
36	Record Office, Ireland - - -	4,296 - -	4,306 3 8	- - -	10 3 8
37	Poor Law Commission, Ireland - - -	95,267 - -	91,966 2 10	3,300 17 2	- - -
38	Registrar General, Ireland - - -	21,722 - -	16,248 15 4	5,473 4 8	- - -
39	Boundary Survey, Ireland - - -	250 - -	405 17 10	- - -	155 17 10
40	Charitable Donations, &c., Ireland - -	2,188 - -	2,802 6 6	- - -	614 6 6
	£.	1,679,299 - -	1,634,604 6 3	65,126 19 6	20,432 5 9
CLASS III.—(LAW AND JUSTICE, &c.):					
1	Law Charges, England - - -	53,100 - -	49,832 16 3	3,267 3 9	- - -
2	Criminal Prosecutions, Sheriffs' Expenses, &c. -	200,776 - -	198,030 9 1	2,745 10 11	- - -
3	Police, Counties and Boroughs, Great Britain - - -	266,000 - -	295,462 11 11	- - -	29,462 11 11
4	Common Law Courts, England - - -	66,283 - -	62,179 4 10	4,103 15 2	- - -
5	Miscellaneous Legal Charges, England - -	21,346 - -	21,539 4 -	- - -	193 4 -
6	County Prisons and Reformatories, &c., Great Britain - - -	250,070 - -	256,110 15 9	- - -	6,040 15 9
7	County Courts - - -	493,674 - -	474,866 13 5	18,807 6 7	- - -
8	Police Courts, London and Sheerness - -	31,950 - -	27,120 6 3	4,829 13 9*	- - -
9	Metropolitan Police - - -	190,524 - -	179,563 12 6	10,960 7 6	- - -
10	Convict Establishments in the Colonies - -	150,891 - -	157,636 19 -	- - -	6,745 19 -
11	Law Charges and Criminal Prosecutions, Ireland - - -	106,314 - -	77,740 6 7	28,573 13 5	- - -
12	Common Law Courts - - -	30,421 - -	26,627 12 1	3,793 7 11	- - -
13	Miscellaneous Legal Charges - - -	9,020 - -	8,724 - -	296 - -	- - -
14	County Prisons - - -	9,000 - -	11,572 2 1	- - -	2,572 2 1
15	Criminal Proceedings, Scotland - - -	72,484 - -	71,201 19 11	1,282 - 1	- - -
	Carried forward - - - £.	1,951,853 - -	1,918,208 13 8	78,658 19 1	45,014 12 9

* The surrender of these Sums awaits the receipt of Explanations which have been called for.

ABSTRACT ACCOUNT showing the Appropriation of Grants, &c., for Year ending 31 March 1869, &c.—*continued.*

Number of Votes.	SERVICE.	GRANT.	EXPENDITURE.	Unexpended Balance (to be Surrendered).	Excess of Expenditure beyond the Grant (to be Voted).
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	CLASS III.—(LAW AND JUSTICE, &c.)— <i>cont^d.</i>				
	Brought forward - - -	1,951,853 - -	1,918,208 13 8	78,658 19 1	45,014 12 9
16	Courts of Law and Justice, Scotland -	50,878 - -	54,399 6 -	- - -	4,021 6 -
17	Register House, Edinburgh - - -	16,909 - -	16,687 9 5	221 10 7	- - -
18	Admiralty Court Registry - - -	13,705 - -	12,440 2 6	1,264 17 6	- - -
19	Courts of Probate and Divorce - - -	89,979 - -	90,677 - 3	- - -	698 - 3
20	Land Registry Office - - -	5,470 - -	5,566 1 -	- - -	96 1 -
21	Government Prisons, England, and Trans- portation - - -	296,332 - -	295,079 9 7	1,252 10 5	- - -
22	Broadmoor Criminal-Lunatic Asylum -	33,929 - -	33,785 11 3	143 8 9†	- - -
23	Prisons, Scotland - - -	24,267 - -	24,688 6 2	- - -	421 6 2
24	Court of Chancery, Ireland - - -	45,171 - -	44,378 6 6	792 13 6*	- - -
25	Registry of Judgments, Ireland - - -	3,171 - -	3,045 3 8	125 16 4	- - -
26	Registry of Deeds, Ireland - - -	14,200 - -	13,879 - 6	320 19 6	- - -
27	Court of Bankruptcy and Insolvency -	8,400 - -	8,055 10 9	344 9 3	- - -
28	Court of Probate - - -	11,272 - -	9,798 6 4	1,473 13 8	- - -
29	Landed Estates Court - - -	12,906 - -	12,570 4 6	335 15 6	- - -
30	Dublin Metropolitan Police - - -	95,488 - -	94,994 6 9	493 13 3	- - -
31	Constabulary of Ireland - - -	900,951 - -	905,601 12 1	- - -	4,650 12 1
32	Four Courts, Marshalsea, Dublin - -	2,530 - -	2,379 9 9	150 10 3	- - -
33	Government Prisons and Reformatories, Ireland - - -	63,399 - -	54,440 2 6	8,958 17 6	- - -
34	Dundrum Criminal-Lunatic Asylum -	4,376 - -	5,075 7 7	- - -	699 7 7
35	Admiralty Court Registry - - -	2,200 - -	2,789 16 8	- - -	589 16 8
	£.	3,646,886 - -	3,608,539 7 5	94,537 15 1	56,191 2 6
	CLASS IV.—(EDUCATION, &c.):				
1	Learned Societies, Great Britain - -	11,800 - -	11,800 - -	- - -	- - -
2	Petrie Collection - - -	1,580 - -	1,580 - -	- - -	- - -
3	Queen's Colleges, Ireland - - -	4,265 - -	4,573 10 5	- - -	308 10 5
4	Royal Irish Academy - - -	1,784 - -	1,784 - -	- - -	- - -
5	Belfast Theological Professors - - -	2,050 - -	1,999 14 7	50 5 5	- - -
6	Universities, &c., Scotland - - -	17,949 - -	18,049 12 10	- - -	100 12 10
7	Board of Manufactures, Scotland - -	4,200 - -	4,200 - -	- - -	- - -
8	Public Education, Great Britain - -	781,324 - -	773,339 4 -	7,484 16 -	- - -
9	Science and Art Department - - -	218,690 - -	213,717 14 2	4,972 5 10*	- - -
10	University of London - - -	9,063 - -	9,067 5 8	- - -	4 5 8
11	British Museum - - -	99,380 - -	99,089 11 9	290 8 3	- - -
12	National Gallery - - -	15,992 - -	12,998 2 8	2,993 17 4	- - -
13	British Historical Portrait Gallery - -	1,800 - -	1,776 17 11	23 2 1	- - -
14	Public Education, Ireland - - -	360,194 10 10	369,827 1 2	- - -	9,632 10 4
15	Commissioners of Education, Ireland, Endowed Schools - - -	730 - -	653 15 7	76 4 5	- - -
16	Queen's University, Ireland - - -	3,155 - -	3,436 5 8	- - -	281 5 8
17	National Gallery, Ireland - - -	2,740 - -	2,761 3 2	- - -	21 3 2
	£.	1,536,696 10 10	1,531,153 19 7	15,890 19 4	10,348 8 1
	CLASS V.—(COLONIAL, CONSULAR, AND OTHER FOREIGN SERVICES):				
1	Treasury Chest - - -	10,701 - -	16,623 16 6	- - -	5,922 16 6
2	Tonnage, Bounties, and Liberated African Department - - -	28,656 - -	31,872 7 4	- - -	3,216 7 4
3	Coolie Emigration - - -	1,200 - -	1,029 3 10	170 16 2	- - -
4	Slave Trade, Commissioners for the Sup- pression of the - - -	7,360 - -	7,054 11 8	305 8 4	- - -
5	Consuls Abroad - - -	171,178 - -	161,913 - 4	9,264 19 8	- - -
6	China, Japan, Siam, Services in - -	117,615 - -	122,183 10 4	- - -	4,568 10 4
	Carried forward - - - £.	336,710 - -	340,676 10 -	9,741 4 2	13,707 14 2

* The surrender of these Sums awaits the receipt of Explanations which have been called for.

† Besides this Saving on the Grant, there is to be surrendered to the Exchequer the Profit on the Farm, amounting to 79 l. 19 s. 7 d., making together 223 l. 8 s. 4 d., as shown in the Report on the Account.

ABSTRACT ACCOUNT showing the Appropriation of Grants, &c., for Year ending 31 March 1869, &c.—*continued.*

Number of Votes.	SERVICE.	GRANT.	EXPENDITURE.	Unexpended Balance (to be Surrendered).	Excess of Expenditure beyond the Grant (to be Voted).
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	CLASS V.—(COLONIAL, CONSULAR, AND OTHER FOREIGN SERVICES)— <i>continued.</i>				
	Brought forward - - - -	336,710 - -	340,676 10 -	9,741 4 2	13,707 14 2
7	Minister at Foreign Courts, Extraordinary Expenses - - - -	56,314 - -	45,408 7 4	10,905 12 8	—
8	Colonies, Grants in Aid of Expenditure in certain - - - -	74,950 - -	66,945 8 6	8,004 11 6	—
9	Orange River Territory and St. Helena - -	4,072 - -	3,574 10 5	497 9 7	—
10	Emigration - - - -	14,231 - -	13,593 6 3	637 13 9	—
11	Livingstone Search Expedition - -	1,906 - -	1,905 8 10	- 11 2	—
12	Compensation to Abyssinian Captives -	9,000 - -	9,000 - -	—	—
	£.	497,183 - -	481,103 11 4	29,787 2 10	13,707 14 2
	CLASS VI.—(SUPERANNUATIONS, &c.):				
1	Miscellaneous Charitable and other Allowances, Great Britain - - - -	7,083 - -	6,424 6 5	658 13 7	—
2	Merchant Seamen's Fund, Pensions, &c. -	51,040 - -	48,428 2 3	2,611 17 9	—
3	Relief of Distressed British Seamen - -	45,400 - -	37,188 19 1	8,211 - 11*	—
4	Superannuations and Retired Allowances -	255,867 - -	257,021 8 2	- -	1,154 8 2
5	Hospitals and Infirmarys, Ireland - -	19,134 - -	19,138 14 8	- -	4 14 8
6	Miscellaneous Charitable and other Allowances, Ireland - - - -	6,915 - -	6,780 13 4	134 6 8	—
7	Nonconforming Clergy - - - -	41,386 - -	47,795 10 11	- -	6,409 10 11
	£.	426,825 - -	422,777 14 10	11,615 18 11	7,568 13 9
	CLASS VII.—(MISCELLANEOUS, &c.):				
1	Temporary Commissions - - - -	40,000 - -	59,382 11 4	- -	19,382 11 4
2	Malta and Alexandria Telegraph - -	780 - -	3,168 1 9	- -	2,388 1 9
3	Miscellaneous Expenses - - - -	39,377 - -	34,378 14 10	4,998 5 2	—
4	Local Dues on Shipping - - - -	47,599 - -	51,528 9 5	- -	3,929 9 5
5	Flax Cultivation - - - -	4,000 - -	4,178 2 11	- -	178 2 11
6	Port Patrick Railway Compensation - -	20,000 - -	20,000 - -	—	—
7	Clerkenwell Explosion Compensation - -	7,500 - -	7,249 5 4	250 14 8	—
8	Acceleration of Registration - - - -	10,000 - -	19,516 6 1	- -	9,516 6 1
	£.	169,256 - -	199,401 11 8	5,248 19 10	35,394 11 6

ABSTRACT of AUDIT APPROPRIATION ACCOUNTS of SUPPLY GRANTS for CIVIL SERVICES, 1868-9.

	Number of Votes in each Class.	Amount of Grants, 1868-9.	Amount of Actual Payments Audited.	Amount of Saving Surrendered.	Amount of Deficiency to be provided for by Vote.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Class 1 - -	30†	1,273,703 - -	1,009,172 4 10	260,154 18 9	4,124 3 7
" 2 - -	40	1,679,299 - -	1,634,604 6 2	65,126 19 6	20,432 5 9
" 3 - -	35	3,646,886 - -	3,608,539 7 5	94,537 15 1	56,191 2 6
" 4 - -	17	1,536,696 10 10	1,531,153 19 7	15,890 19 4	10,348 8 1
" 5 - -	12	497,183 - -	481,103 11 4	29,787 2 10	13,707 14 2
" 6 - -	7	426,825 - -	422,777 14 10	11,615 18 11	7,568 13 9
" 7 - -	8	169,256 - -	199,401 11 8	5,248 19 10	35,394 11 6
	149	9,229,848 10 10	8,886,752 15 11	482,362 14 3	147,766 19 4

NET SAVING - - - £.334,595. 14. 11.

* The surrender of these Sums awaits the receipt of Explanations which have been called for.

† The Appropriation Accounts include also in Class I. a Grant for 106,000 *l.*, as an *Advance* for New Courts of Justice, which 95,769 *l.* 8 *s.* 10 *d.* was expended, and 10,230 *l.* 11 *s.* 2 *d.* surrendered as a Saving.

Appendix, No. 13.

Report of Committee of Public Accounts on the Appropriation Accounts.

No. 301 of 1870.

These Appropriation Accounts were submitted to the examination of the Committee of Public Accounts in the Session of 1870, and much explanatory evidence was given before them. In the First Report of the Committee upon this subject, they remarked that the year 1868-9, having been the first year in which the requirements of the Exchequer and Audit Act, 1866, were in this respect fully complied with, might be considered as marking the commencement of a new era in our financial history.

The Committee considered that, upon the whole, the accounts of the Grants were of a satisfactory character, but they pointed out some irregularities which should be corrected in future accounts. They objected to the terms "Savings" and "Deficiencies," standing respectively at the heads of the fourth and fifth columns of the accounts, as liable to be misunderstood, it being shown that the term "Saving" was not strictly correct in those cases where a service had not been performed, and the expenditure was less because the service had been deferred. They recommended that the columns in future should be headed as follows:—

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.

SUPPLY GRANTS FOR REVENUE DEPARTMENTS.

Revenue Departments.
Information already
contained in this
Paper.

In the earlier part of the Paper (p. 328) some explanatory remarks have been made upon the practice, which was continued up to 1854, of defraying the whole cost of the collection and management of the Revenue, as well as some other payments for national objects, out of the gross Revenues in their progress to the Exchequer; and Abstract Accounts of the amounts of gross Revenue thus applied in each financial year from 1801 are contained in Appendix 1. It may there be seen that the charges for Superannuations in the Revenue Departments, together with some other non-effective charges, continued to be so paid out of the gross Revenue up to the year 1857. Only a brief reference to the mode in which the Supply Grants for these services have been dealt with under the new system since they have been brought under the annual control of Parliament, and to the amounts of these Grants and their expenditure, appears therefore to be here required.

Amounts of Expenditure for these Services in 1835 and 1869.

The mode of dealing with the grants for the Revenue Departments may be illustrated in the same manner as that which has been adopted with respect to the Miscellaneous Civil Services, so far as practicable. As, however, no Estimates for these services were presented to Parliament, or Votes passed until 1855, the comparison can only be given between the expenditure for these services in 1835 and 1869.

Coast Guard Service transferred to Navy in 1861.

In comparing the Expenditure for Management of Revenue in these two periods, it should be pointed out that meanwhile the Customs Revenue was relieved in 1858 from the following charges for the Coast Guard Service, which were transferred to the Navy, viz. :—

Charged on Customs Revenue, 1857:

	£.
Coast Guard Superintending Establishment - - - - -	6,448
Ditto - Force on Shore - - - - -	368,880
Ditto - Revenue Cruisers - - - - -	70,700
Compensation to Naval Officers employed on the Coast Guard, for loss of half pay - - - - -	40,000
	£. 486,025

The analogous charges in 1835 for this Service appear, from the Finance Accounts of that year, to have been as follows:—

	Great Britain.	Ireland.	TOTAL.
Charged on Customs Revenue, 1835:	£.	£.	£.
Harbour Vessels - - - - -	5,132	365	5,497
Cruisers - - - - -	115,530	12,035	127,565
Preventive Water Guard - - - - -	237,538	113,171	350,709
Land Guard - - - - -	19,417	-	19,417
£.	377,617	125,571	503,188

With respect to the expenditure for management of the Inland Revenue, the charge for Revenue Police in Ireland was transferred in 1857 from the Excise Department of the Inland Revenue to the Constabulary Police, Ireland, the annual charge on the Inland Revenue for this service having been 63,120*l.* in each of the two years previous to the transfer. In 1835 the charge upon the Excise Revenue in Ireland for expenses attending the revenue police was 39,191 *l.*

Appendix, No. 13.

Transfer in 1857 of Revenue Police, Ireland, to Constabulary.

In the Second Report of the Inland Revenue Commissioners for 1858, attention is called to the administrative and the economical advantages of the abolition of the revenue police in Ireland. The total establishment of the revenue police in Ireland consisted of 1,131 persons, and the Inspector General required only 400 additional men for the new duties thus imposed on the constabulary. For this service and for other constabulary duties, 564 of the revenue policemen were transferred to the constabulary force. To the remaining 446 privates of the revenue police, who were not entitled to superannuation allowances, gratuities to the amount of 12,000 *l.* were granted. Pensions to the officers of the revenue police were granted to the amount of 4,618 *l.* per annum; and as the additional annual charge for the constabulary was not more than 14,500 *l.*, there was an immediate saving of 43,832 *l.* per annum, and the prospect of an eventual saving, when the pensions fell in, of 48,450 *l.* per annum.

As the Post Office Packet Service was under the control of the Post Office, both in 1835 and in 1869, having been transferred to the Navy in 1837-8, and re-transferred to the Post Office Department in 1860-1, the charge for this service may be included in the following Comparative Statements of the Expenditure for the Collection and Management of Revenue by the Revenue Departments, including Salaries, Superannuations, and other Expenses, and showing also the Exchequer Receipts of Gross Revenue, and the Per-centage for Collection and Management.

Post Office Packet Service transferred to Navy in 1837-8, and re-transferred in 1860-1.

Under such circumstances, the following is a Comparative Table of the Expenditure, &c., for the Revenue Departments in 1835 and in 1869 :—

Comparative Table of Expenditure, Revenue, &c. in 1835 and 1869.

COMPARATIVE TABLE OF GROSS REVENUE AND EXPENDITURE FOR REVENUE DEPARTMENTS, 1835 and 1869.

	In Year ending 5th January 1835.			In Year ending 31st March 1869.		
	Expenditure for Collection and Management of Revenue, Superannuations, &c.	Exchequer Receipts of Gross Revenue.	Per-centage for Collection and Management.	Expenditure for Collection and Management of Revenue, Superannuations, &c.	Exchequer Receipts of Gross Revenue.	Per-centage for Collection and Management.
	£.	£.	£. s. d.	£.	£.	£. s. d.
1. Customs (excluding Coast Guard Service).	982,440	23,053,940	4 5 3	994,369	22,424,000	4 8 9
2. Inland Revenue (excluding Revenue Police, Ireland)	1,480,371	25,549,425	5 15 10	1,581,795	41,792,000	3 15 9
3. Post Office - - -	568,850	2,236,872	30 7 -	2,445,138	4,660,000	76 -
4. Post Office Packet Service	109,987			1,096,338		
TOTAL - - - £.	3,141,648	50,840,238	6 9 -	6,117,640	68,876,000	8 17 7

The increase in the rate per cent. of Expenditure for Collection and Management in the Customs Department is caused by the far larger amount of Pensions and Compensation Allowances payable in 1869, in consequence of reductions of the Establishment. In 1835 the amount so payable was 124,167 *l.*, and in 1869 it had increased to 186,840 *l.*

Per-centage for collection of Customs Duties,

The reduction in the rate per cent. of Expenditure for Collection and Management in the Inland Revenue Department is to be attributed partly to the Saving effected by Consolidation of the separate Establishments of Excise, Stamps, and Taxes, and partly to the small per-centage paid on the Collection and Management of the Income and Property Tax, which did not exist as a tax in 1835. The statutable poundage for the Collection of the Income Tax is only 1½*d.* in the £.; but in many cases this was found an inadequate remuneration for the labours of the collectors, and after the increase of these labours, by the substitution of a quarterly for a half-yearly collection in 1860, it was found necessary to obtain the Treasury authority to pay an additional poundage in certain cases, not exceeding 6*d.* in the £. The amount so paid as extra poundage to collectors in 1868 was 47,518*l.*

and of Inland Revenue,

The increase in 1869 of the cost of collection and management of the Post Office revenue in relation to the amount of revenue received, as compared with 1835, has necessarily arisen from the reduction of the postage charge of letters to a uniform penny rate in 1837, and from the facilities since afforded for sending newspapers, book packets, and samples and patterns, through the post at very small charges. To these causes of increase

and of Post Office Revenue.

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See ante, p. 430.

Report of Inland Revenue Commissioners for 1870.

Collection of Assessed Taxes by parochial officers ;

Inland Revenue Report, 1869, page 29.

Discontinued in 1869, and management transferred to Excise Department.

Estimated loss from fraudulent evasions under Schedule D of Income Tax.

Appropriation Audit check extended to accounts of Revenue Departments in 1861.

No. 41 of 1863.

must be added the additional cost of Post Office packets, by which the public have had the benefit of a far more rapid communication between this country and places abroad, and the interests of the commercial and trading classes have been materially promoted. It must indeed be considered most satisfactory that, after the greatly increased expenditure thus entailed on the Post Office Department concurrently with the diminished postal charges, the net revenue of the Post Office in 1869 should have so nearly approached the amount received in 1835. Setting against the loss of revenue, in 1835, from the system of franking then in use, the loss of revenue in 1869 from the non-receipt of the postage of Public Departments, the net postal revenue in 1835 was 1,517,163 £, whilst in 1869, including 116,764 £, the produce of the impressed stamp on newspapers received by the Excise Department, the net revenue of the Post Office was 1,235,288 £, being a diminution of 281,875 £.

The above statement relating to the poundage for collection of the Income Tax is taken from the Report of the Commissioners of Inland Revenue for 1870, which contains much additional valuable information upon the whole subject of the Inland Revenue, including a new and revised edition of their First Report in the year 1857, with the Tables of the produce of duties continued, year by year, up to 1869.

With regard to the assessment and collection of the taxes under the management of the Inland Revenue Board, the Report of the Commissioners for 1869 refers as follows to the old practice of assessing and collecting these taxes by parochial officers, which was continued up to that year.

"In connection with this subject, that is the addition which may be made to the revenue by a closer and more careful assessment and collection of existing duties, we cannot refrain from repeating an often expressed conviction, that the assessed taxes, if taken out of the hands of parochial officers, and entrusted to the sole management of this department, may be made to yield a much larger quota to the income of the country than at present. And we believe that since we first began to ventilate the subject, a great change has taken place in public opinion respecting the antiquated, cumbrous, and inefficient system, absurdly called 'self-taxation,' and that there will be no difficulty now in superseding it by a better arrangement."

The reform thus urgently pressed was effected in the Session of 1869, by the Act 32 & 33 Vict. c. 14, by which the assessed taxes were declared to be Excise duties, and to be placed under the management of the Commissioners of Inland Revenue. Their Report of 1870 refers in the following terms to the reform which had thus been recently effected in the mode of assessment and collection of taxes under the management of the Inland Revenue:

"The financial year 1869-70 will be memorable in the history of this department. The reform we have so long advocated in the mode of collecting the assessed taxes has at length been effected, and effected more thoroughly and more satisfactorily than we had ever previously ventured to expect.

"For many years we have been urging the abolition of the system of collection and assessment of a branch of our revenues through persons unconnected with the Executive Government. We pointed out that they were for the most part indifferent to the interests of the Exchequer; that they had been even sometimes openly opposed to those interests, and engaged in doing their best to thwart the intentions of the Legislature; that they were, many of them, illiterate, and many corrupt; that for the purpose of instructing them in their duties and restraining them from doing wrong, both to the Crown and to the subject, it was necessary for the Government to maintain another large staff of officers to go over the same ground, and that, after all that precaution and expense, there remained an amount of evasion of taxes which could scarcely be accounted for by mere carelessness or ignorance.

"But the influence of those interested pecuniarily in maintaining the system was too powerful for any but a very strong Government. An attempt made in 1864 to vest in Government officers the collection alone was foiled at the last moment."

An important statement in relation to the amount of Income Tax collected under Schedule D., which comprises the profits of trades and professions, and to the estimated loss to the revenue from fraudulent evasions is given in the Report of the Inland Revenue Commissioners for 1869. Facts are brought forward which tend to show that 40 per cent. of the persons assessed had under-rated their incomes to such an extent that a true return would give an addition of 130 per cent. At the existing rate of 6 *d.* in the pound, this would add to the revenue 1,431,374 £., about the produce of a penny on the whole Income Tax.

Together with the recommendation of the Public Monies Committee, in their Report of 1857, that the Appropriation Audit should be applied to the accounts of the Grants for Civil Services, they also recommended that this important check upon the application of the public money should be extended to the accounts of the Revenue Departments. This recommendation was carried into effect in 1861, by the provisions of the Act 24 & 25 Vict. c. 93. The first Appropriation Audit of the Supply Grants for the Revenue Departments was presented to Parliament in February 1863, being for the Grants of the year 1861-2. The latest Appropriation Account of these Services is that for 1868-9, and it forms a portion of the same Blue Book which contains the Appropriation Accounts of the Supply Grants for Miscellaneous Civil Services.

The

The following is an abstract of the Appropriation Account of the Revenue Departments for 1868-9 :—

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Abstract of these Appropriation Accounts for 1868-9.

REVENUE DEPARTMENTS, 1868-9.

ABSTRACT ACCOUNT (prepared from the Reports of the Comptroller and Auditor General) showing the APPROPRIATION of the GRANTS for the SALARIES, SUPERANNUATIONS, and other EXPENSES of the REVENUE DEPARTMENTS (including the Post Office Packet Service), for the Year ended 31st March 1869 ; and the Amounts of the Unexpended Balances or Deficiencies arising upon the same.

Number of Vote.	SERVICE.	GRANT.			EXPENDITURE.			Unexpended Balance (to be Surrendered).			Excess of Expenditure beyond the Grant (to be Voted).		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1	CUSTOMS - - - - -	1,024,653	-	-	992,375	8	2	32,277	11	10	-	-	-
2	INLAND REVENUE - - - - -	1,574,210	-	-	1,591,938	16	8	-	-	-	17,728	16	8
3	POST OFFICE - - - - -	2,369,235	-	-	2,334,279	6	11	34,955	13	-	-	-	-
4	POST OFFICE PACKET SERVICE - - -	1,089,349	-	-	1,090,906	9	11	-	-	-	1,557	9	11
	TOTAL - - - - £.	6,057,447	-	-	6,009,500	1	8½	67,233	4	10	19,286	6	7

POST OFFICE PACKET SERVICE.

TOWARDS the close of the last century, when so many reforms were begun in the Public Departments, there appear to have been serious abuses in the management of the Packet Department of the Post Office, which were strongly condemned by the Commissioners of Inquiry into the Fees, &c. of Public Offices, appointed by Act 25 Geo. 3, c. 19, in their Report on the Post Office, dated 30th June 1788. They found that many of the officers of the Post Office were owners of and agents for Post Office packets, and thus derived very large emoluments at the public expense, which might and ought to have been saved.

Post Office Packet Service.
Early abuses in this Service.

The Commissioners recommended that the packets belonging to the public should be sold, and every person employed in the Post Office be strictly prohibited from being concerned, directly or indirectly, in the packets or as agents for the owners; and that contracts for the packets should be made by public advertisement, and sufficient security taken for their due observance.

Recommendations of Commission of Inquiry in 1788.

From the Seventh Report of the Finance Committee of 1798 on the Post Office, it would appear that these recommendations had been carried into effect so far as regards the officers of the Department, but the Post Office Authorities objected to public contracts, alleging that their attempts to procure public contracts had failed, and that in all cases it had been found necessary to hire the packets by private contract. The total expense of the Post Office packets in 1795 was 77,600 £.

Report of Finance Committee, 1798.

A form of contract for the hire of a packet is appended to this Report. The packet was to be insured by the owners against ordinary risks, but in case of capture or injury by an enemy or pirates, the value of the ship or the damage was to be repaid to the owner out of the Post Office Revenue. On the other hand, the Postmaster General was empowered to arm the ship, and the officers and seamen were bound to defend her to the utmost of their power.

The administration of this part of the Postal Service continued under the Postmaster General until 1837. In that year the management of the Post Office Packet Service was transferred to the Admiralty, in pursuance of a recommendation from the Commission of Inquiry into the Revenue, contained in their Sixth Report on the Post Office, dated in 1836. They had reported that the Steam Packet Establishment, then under the control of the Post Office, was in a most unsatisfactory condition, and they concurred in the observations which had been previously made by the Commission of Revenue Inquiry, who had declared it to be their opinion that the maintenance of such establishments under the nominal sanction of the Postmaster General was most objectionable.

Management transferred to Admiralty in 1837 ;

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and charge
included in Navy
Estimates.

No. 555 of 1848,
p. xciii.

Ib.

Separate Estimate
for Packet Service
since 1848.

Further recom-
mendations of
Select Committee
of 1848.

Report of Treasury
Committee of 1853.

Upon the Post Office Packet Service being transferred to the Admiralty in 1837, the Estimate for Contract Packet Service was included under the general head of Vote No. 13 for Miscellaneous Services. The charge was first brought under a distinct head of the Navy Estimates in 1842, entitled Post Office Department.

But such vote did not comprehend the whole amount of expenditure incurred by the Admiralty for the service of the Post Office. There was an additional charge for the expense of Queen's vessels employed in the Packet Service. It is shown in the Report of the Select Committee of 1848 on Navy, Army, and Ordnance Estimates, that whilst the Vote for the Post Office Packet Service in 1848-9 was 611,662*l.*, the additional charge for Queen's vessels employed for this service was estimated at 161,698*l.*, making a total charge of 773,360*l.*

The Committee of 1848 recommended that the charges for the Post Office Contract Packet Service should no longer be included in the Navy Estimates, but should be presented to the House of Commons as a separate estimate for the service of the Post Office. They considered it to be most desirable that the whole expense, both for the packets and the agents, should be charged to the proper department, and that the conveyance of mails, which is a Civil service, should no longer be intermixed with the Naval Expenditure.

The Committee also expressed their belief that if the whole Packet Service, both at home and on foreign stations, were performed by contract, and if the Post Office were debited with the charge as well as credited with the receipts greater economy would be obtained, public attention would be fixed on the balance of the account, the exact state of it would come under the revision of Parliament, the Naval Estimates would be relieved from the weight of an expenditure not properly belonging to them, and a salutary check would be imposed on a rapidly increasing item of public expenditure.

In 1853, by a Treasury Minute, dated 1st March 1853, which recited that the attention of the Government had been drawn to the great and annually increasing amount of the Estimates for the Mail Packet Services, and the large proportion it bore to the general Civil expenditure of the country, the subject of Packet Contracts was submitted to the consideration of a Committee appointed to examine and report upon the entire charge of the Packet Services. This Committee was presided over by Lord Canning, then Postmaster General, and their Report was laid before Parliament in the same year, by Command of Her Majesty.

The Committee referred to the relative merits of the two methods by which the Post Office Mails were conveyed by sea:—

1. By vessels of war or packets belonging to the Crown ;
2. By vessels under contract ;

and observed that since 1788, when the Commissioners of Fees and Gratuities inquired into the subject and reported in favour of the second of these two methods, several recommendations for its extension had been made, and it might be expected that, before long, none of the Queen's vessels would be employed in the regular conveyance of mails.

They expressed their opinion that for this service contracts were preferable to the agency of Government ; that these contracts should be simplified ; and that the existing stipulations for making mail packets available as armed vessels in case of war should no longer be inserted in the contracts. They also laid down important principles as to the framing and renewing of such contracts.

Re-transfer of
Management to
Post Office in 1860.

Nos. 328, 407, and
431, of 1860.

Circumstances
which led to this
re-transfer ;
1st Report, p. 465.

The recommendation of the Committee of 1848 to re-transfer the management of the Post Office Packet Service from the Admiralty to the Post Office was not acted upon until 1860. In that year the subject of Post Office contracts for the Mail Packet Service was brought prominently under the notice of Parliament, and a Select Committee of the House of Commons was appointed to inquire into the subject. They made three separate Reports, in the first of which reference was made to the circumstances under which the re-transfer of the Packet Service to the Post Office Department was effected.

It appears from Papers appended to the First Report, that on the 2nd January 1860, a communication was received at the Treasury from the Admiralty, relative to transferring the control of the contracts for the Mail Packet Service to the Board of Trade, through the Mercantile Marine branch of that Department.

In a letter of 10th January 1860, addressed to the Postmaster General, the Treasury expressed their opinion that it was advisable that the control over these contracts should be transferred from the Admiralty to the Post Office, and the Estimate for the Packet Service be presented to Parliament as part of the Estimates of the Post Office. The reason assigned was, that the mail sea service had ceased to be performed by ships belonging to Government, and consequently the Post Office Packet Service had become as purely civilian as that of the transmission of mails by railway.

The

The Postmaster General, in his reply, entirely agreed with the Treasury, that the supervision of the Packet Service now naturally devolved upon the Post Office, and expressed his readiness to undertake the duties and responsibility.

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An Act, 23 Vict. c. 6, was consequently passed, by which the transfer of the management of the Postal Packet Service from the Admiralty to the Postmaster General was sanctioned by Parliament; and this arrangement is now in force.

Authorised by Act 3 Vict. c. 6.

ARMY, NAVY, AND ORDNANCE SERVICES.

As a preliminary observation, it may be stated with regard to the whole of the separate expenditure for Army, Navy, and Ordnance services in Ireland previously to the financial union of the two countries, on 5th January 1817, that this expenditure was of comparatively inconsiderable amount before the breaking out of the French war in 1793, and that from 1801 to 1817 the Irish expenditure was regulated by that of Great Britain, the rateable proportion of 2-17ths of the total military and naval expenditure of the United Kingdom being chargeable to Ireland. It may therefore be sufficient in the following remarks to refer more particularly to the expenditure of Great Britain for these services, up to the period of the legislative union on 1st January 1801. From this date, the whole military and naval expenditure of the United Kingdom will be included.

Separate Irish expenditure for these services up to 1817.

The military establishment in Ireland, as determined by the Royal authority for each reign, from that of King James II. to George III., has already been shown at page 401 of this Paper. It has also been shown, at page 459 of Part I., that previously to the French war, which broke out early in 1793, the whole burden of war expenditure incurred for Imperial purposes was borne by Great Britain alone.

In considering the subject of the Naval and Military Expenditure during the whole period of 180 years, from 1688 to 1868-9, it may be desirable to give the following brief abstract of the years of war, distinguished from those of peace.

Years of war and peace, 1688-1869.

WAR.			PEACE.	
Number of Years.	Period (inclusive).	Description of War.	Number of Years.	Period (inclusive).
9	1688-1697	- In Ireland and with France -	4	1698-1701
12	1702-1713	- Of Spanish Succession - -	4	1714-1717
4	1718-1721	- With Spain - - - -	17	1722-1738
10	1739-1748	- With Spain and France, (right of Search, and War of Austrian Succession).	7	1749-1755
8	1756-1763	- Ditto (Seven Years' War) - -	12	1764-1775
10	1776-1785	- With American Colonies - -	7	1786-1792
23	1793-1815	- With France - - - -	38	1816-1853
2	1854-5-1855-6	- With Russia - - - -	13	1856-7-1868-9
TOTAL - - 78 Years of War - - - - -			103 Years of Peace.	

The smaller wars, such as the first China war, 1840-43, the Kafir war, 1848-53, the Persian war, 1856-7, and the second China war, 1859-60, 1861-2, &c., are not included in the above abstract, as their expenses were generally provided for by special votes, and the ordinary expenditure for naval and military services was not materially augmented. The actual dates of the beginning and end of each war have been shown in Appendix 6 to Part I. of this Return.

It has been already stated, in the notes at page 7 of Part II., with respect to the form of the accounts of gross Income and Expenditure from 1801 to 1869, that the practice of stating the total expenditure for Army and Ordnance services in one sum in the public accounts, was first established in 1856; and that this form has been adopted in the whole series of the balance sheets of Income and Expenditure from 1801 to 1869, now prepared, in which the total expenditure of each year during the whole period, for Army, Militia, Commissariat, and Ordnance services, is shown in one amount. In the following explanatory notices of the Army, Navy, and Ordnance services, it is proposed first to refer separately to these four heads of Army services.

Combined expenditure for Army and Ordnance services.

In the earliest periods of our constitutional history, the Parliamentary grants for the Army, recited in the Appropriation Acts, were made in one amount, without applying 0.2-I.

No separate services stated in earliest Army grants.

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specific sums to particular services. Thus, in 1690, the Act 2 Will. & Mary, Sess. 2, c. 10, granted 1,500,000*l.* for "land forces and armies in England, or Ireland, or elsewhere, and arms, ammunition, carriages, and all other incidental charges." More detailed information of the sums required for the particular services was laid before the House of Commons in the annual Estimates, as may be seen by reference to the Commons Journals.

See Hatsell, vol. 3,
p. 205.

It would appear that in time of war, during that period, it was difficult to ascertain the precise sums that would be necessary for each service. During the wars carried on abroad in the reign of Queen Anne, there was indeed no specific appropriation of definite amounts to either the Army or Navy. In the appropriation clause of the Act 1 Anne, c. 15, passed in 1702, the whole of the supplies granted in the Session were to be issued and applied "for defraying the charge of the ordinary of Her Majesty's Navy, and the victualling thereof, and the sea service of the Ordnance, performed and to be performed; and for the land services, performed and to be performed by the office of Ordnance; and for subsistence, off-reckonings, and clearings for one year, from 24th December 1702, to Her Majesty's Guards and Garrisons in England, and the dominions thereunto belonging (Ireland excepted), and the contingent charges of the same; and for defraying the charge of Her Majesty's Army, and such forces as shall be added thereto, in the Low Countries, within or for one year, to be reckoned from 24th December 1702, and the contingent charges thereunto belonging; and for or towards payment of Her Majesty's proportion of the Subsidies due upon Treaties made, or to be made, with Her Majesty's Allies for the service of the year 1703, &c." The clause, however, contained the following special provision for maintaining the Marine force out of both Army and Navy monies: "Provided always, that out of the monies to be issued to the Guards and Garrisons, there shall be taken and applied any sum not exceeding 87,125*l.* 10*s.* towards the charge of maintaining 10,000 soldiers for sea service, with their officers, and the contingent charges thereunto belonging; and out of the monies to be issued for the service of the Navy, there shall be taken and applied such sums as, together with the said sum of 87,125*l.* 10*s.*, shall be necessary for the charge of maintaining the said 10,000 soldiers for sea service, &c."

Separate sums for
Army and Ordnance
Services first
granted in 1711.

But even before the conclusion of the Peace of Utrecht, in 1713, the practice was begun of specifying in the Parliamentary grants, recited in the Appropriation Act of the Session, the particular sums which were to be applied to the different Army and Ordnance services, and since that period this mode of specific appropriation has been uniformly followed.

The first occasion was in 1711, when the following Army grants were appropriated by the Act 10 Anne, c. 26:—

	£.	£.
Towards maintaining the body of 40,000 men, raised to act in conjunction with the forces of Her Majesty's Allies; and the additional forces of 10,000 men, taken into Her Majesty's service in 1703, in the Low Countries; and a further number of additional forces in the Low Countries in 1712, not exceeding 15,178 men, to be continued upon condition that the States General of the United Provinces do agree to add to such additional forces the proportion of three-fifths to two-fifths, a sum not exceeding - - - - -	1,324,729	
Towards the charge of the British and other forces in Her Majesty's pay in Spain, for one quarter to Lady-day 1712; and for Her Majesty's proportion of the charge of the war in Spain, for three quarters to Christmas 1712 - - - - -	475,385	
For Her Majesty's proportion of the pay, subsidy, and other charges, for carrying on the war in Portugal, for the year 1712 - - - - -	196,453	
For pay of horse, foot, and dragoons in Great Britain, and nine independent companies; pay of general officers for the guards and garrisons, and contingencies - - - - -	514,142	
For Her Majesty's proportion of subsidies to Her Majesty's Allies, pursuant to treaties - - - - -	328,957	
For transport of land forces - - - - -	80,000	
For extraordinaries of the war - - - - -	243,021	
Total Army - - - - -	£.	3,162,687
For land service of the Ordnance, including the fortifications of Edinburgh Castle, Fort William, and Dumbarton Castle, in Scotland - - - - -	- - - - -	116,412

A further grant of 589,840*l.* was appropriated for making good the deficiencies of the Parliamentary Grants for 1711, and it would appear from the detailed Votes that out of this amount the sum of 234,391*l.* was to be applied for various Army services.

A subsequent clause, similar to that of the Act of 1702, provided for maintaining the Marine force partly out of the grants for Guards and Garrisons, and partly out of the grants for Navy and Sea Service.

In the first year after the conclusion of peace, the Army grants were appropriated by 12 Anne, stat. 2, c. 9, for the year ending Christmas 1714, as follows:—

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And continued after peace of Utrecht in 1713.

	£.	£.
Her Majesty's Guards and Garrisons in Great Britain - - -	386,428	
" Forces and Garrison at Minorca - - -	54,645	
" " Gibraltar - - -	34,857	
" " at New York, Bermudas, &c. - - -	20,170	
" " in Flanders and Dunkirk (till Michaelmas) - - -	107,831	
" " in Jamaica and Leeward Isles - - -	19,308	
Arrears of Half-pay to Land Forces and Marines - - -	57,878	
Half-pay to Officers, by Her Majesty's Special Warrant - - -	5,863	
" " of Land Forces and Marines - - -	123,294	
Support of Royal Hospital at Chelsea, Pay of Out-pensioners, and Extraordinary Allowance of Forage for Dragoons in North Britain - - -	42,786	
To satisfy Debts to Land Forces and Out-pensioners, including 60,095 <i>l.</i> for Corn sent to Barcelona - - -	300,000	
Total Army - - -	£.	1,153,060
For Office of Ordnance for Land Forces - - -	55,282	
To complete Half-pay of Artillery Officers and Chaplains who served abroad - - -	2,188	
Total Ordnance for Land Forces - - -	£.	57,470

But although a separate amount was appropriated by Parliament for Navy Services in 1711, and subsequent years, yet the practice of granting, in the Appropriation Acts, one total sum for all Navy Effective Services, including Ordnance Sea Service, was continued up to a much later period, accounts laid before the House of Commons, and printed in the Commons Journals, alone showing specific sums required respectively for wages of seamen, ordinary of the Navy, and building of ships, and other extraordinary charges, as well as for the Transport Service in time of war. Specific sums for these separate Navy Services were for the first time granted in the Appropriation Act of 1798.

No separate sums granted for Navy Services until 1798.

It may here be noticed, that no detailed Estimates of Naval expenditure were laid before Parliament, in a printed form, until 1810, and then only for a portion of the total expenditure. It was not until 1819 that the Estimates for the whole expenditure of the Navy were first printed.

See No. 555 of 1858.

The first Parliamentary inquiry into the military expenditure appears to have been made in 1746, when a Select Committee was appointed by the House of Commons to consider the state of Her Majesty's Land Forces and Marines, so far as it relates to the distribution of the money granted by Parliament for the pay; to the number of effective men; and the methods of mustering the Land Forces and Marines. Their Report is printed at considerable length in vol. 2 of the folio edition of Reports of Committees of the House of Commons, 1715-1801, and contains much information as to the effective force and detailed charges of the several regiments.

Parliamentary inquiry into Army expenditure in 1746.

The money for the pay of the Land Forces and Marines having been annually granted by Parliament, upon estimates containing only the total number of men, officers included, and the gross sum for each regiment, the Committee directed their inquiries more particularly to the actual charges of each regiment according to the establishments, comparing the expense of the establishment of the Land Forces and Marines in the year 1700, with the relative expense according to the establishment for 1745, excluding the regiments on stations abroad, the Highland regiments, invalids, the independent regiments, and the 15 regiments recently raised by several noblemen.

The relative establishments of the Land Forces and Marines were as follows:—

Comparison of Army establishments in 1700 and 1745.

	Number of Men.	In 1700.	In 1745.
		Year's Pay.	Year's Pay.
		£.	£.
Five Regiments of Horse - - -	1,976	113,567	137,246
Ten Regiments of Dragoons - - -	4,968	174,573	220,235
Foot:			
Three Regiments of Foot Guards - -	5,291	116,036	128,632
Twenty Battalions, each 977 Men - -	19,540	328,561	361,654
Ten Battalions, each 815 Men - -	8,150	138,305	152,175
TOTAL of Land Forces - - -	39,925	871,042	999,942
Ten Regiments of Marines - - -	10,000	186,667	201,754
Guards and Garrisons - - -	-	23,956	37,034
TOTAL Charges - - - £.		1,081,665	1,238,730
Increased Charge in 1745 - - - £.			157,065

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The comparison of the number of Men voted by Parliament in 1745, and the Effective Force, was as follows:—

	Number of Officers and Men Voted.	Effective Forces.
Five Regiments of Horse - - - - -	1,559	1,457
Two Regiments of Dragoons - - - - -	1,008	875
Foot:		
Three Regiments of Foot Guards - - - - -	7,040	6,161
Fifteen Battalions, each 780 men - - - - -	11,700	10,691
Two Battalions, each 936 men - - - - -	1,872	1,334
Nine newly-raised Regiments, each 780 men - - - - -	7,020	6,500
Five Regiments at Minorca, each 780 men - - - - -	3,900	2,994
Three Regiments at Gibraltar, each 780 men - - - - -	2,340	2,098
Two Regiments embarked for Cape Breton, each 780 men - - - - -	1,560	1,352
Four Regiments in America and the Plantations - - - - -	3,210	2,671
Eight Independent Companies - - - - -	902	608
One Regiment of Invalids - - - - -	480	409
Twenty-four Independent Companies - - - - -	1,178	1,050
TOTAL of Land Forces - - - - -	43,767	38,200
Ten Regiments of Marines - - - - -	10,000	8,602

Inquiries of Commissioners of Public Accounts, 1780-85.

It was not until the publication of the Reports of the Commissioners of the Public Accounts, between the years 1780 and 1785, that the public attention was particularly drawn to some abuses which had crept into the administration of the Military as well as the Naval Expenditure.

It appeared to have been the practice of the Paymasters General of the Forces up to that period, on going out of office, to retain all their official books and documents as their private property; to keep the balances of public money in their hands; and so long as their accounts were left open, to continue both to receive the balances of monies voted during the time they were in office, and to pay any claims from persons entitled to payment.

Large balances of Army monies left in hands of Paymasters General.

In their Fourth Report, dated 9th April 1781, the Commissioners showed that the final account of Lord Lincoln, Paymaster of the Forces, for six months to Midsummer 1720, had been delivered to the Auditor of the Imprests, "but being very imperfect, was long since withdrawn, and not returned." They attempted to obtain some more satisfactory information in regard to the balance due to the public, by applying to Lord Lincoln's representative, his son the Duke of Newcastle; but upon ascertaining that no accounts or vouchers could be found relating to the Army monies, and that the Duke had taken out letters of administration *de bonis non* to his late father in the year 1748, no further progress was made by the Commissioners in this enquiry.

The Commissioners were more successful in tracing the amounts of the balances of public money remaining in the hands of other Paymasters General.

Henry Lord Holland was Paymaster General from 1757 to 1765, a period of war expenditure. On leaving office a balance of 497,607*l.* remained in his hands. This balance was gradually reduced by excess of payments over further receipts to 450,833*l.* at the close of the year 1777. In 1778, the balance was further reduced to 248,710*l.*, but at the close of 1780 it was somewhat augmented by the receipts having meanwhile exceeded the payments, and the balance of the principal then due to the public stood at 256,456*l.* This amount was claimed by the Commissioners from Lord Holland's representatives.

The next case was that of the Right Hon. Charles Townsend, who was Paymaster General of the Forces from Midsummer 1765 to Midsummer 1766, and from whose representatives a claim was made by the Commissioners of a balance of 44,222*l.* due to the public at Christmas 1780.

In like manner, a claim was made of a balance of 63,738*l.*, due at Christmas 1780, from Lord North and George Cooke, Esq., as joint Paymasters General of the Forces from Midsummer 1767 to Christmas 1767.

George Cooke and the Right Honourable Thomas Townsend were joint Paymasters General for the next half year ending Midsummer 1768, and there remained in their hands at Christmas 1780 a balance due to the public of 13,172*l.*

These sums thus due amounted together to 377,788*l.*

It

It may here be added that this practice of leaving large balances of Army monies in the hands of retired Paymasters General, was also followed with respect to Navy monies.

The Commissioners found in their third Report, dated 6th March 1781, that a balance of 27,611*l.* was due upon the declared account of Anthony Viscount Falkland, as Treasurer of the Navy, whose final account was dated in 1689. But they wisely declined to misspend their time in pursuing a desperate debt nearly a century old. They were, however, more successful in establishing the following claims upon more recent Treasurers of the Navy, viz. :—

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And of Navy monies in hands of Treasurers of the Navy.

Treasurer of the Navy.	Period of Account.	Balance due at Christmas 1780.
		£.
Right Hon. George Grenville - -	1756-1758.	12,360
Viscount Barrington - - -	1762-1764	13,763
Viscount Howe - - - -	1765	23,107
Sir Gilbert Elliot, Bart. - -	1770-1777	27,564
TOTAL - - - £.		76,794

All these claims in respect of balances of Army and Navy monies were admitted by the several parties, who made no objections to paying the amounts into the Exchequer upon receiving their quietus. As the most expeditious mode of getting the money, and avoiding the delay and trouble of passing their accounts before the Auditors of the Imprests, an Act, 21 Geo. 3, c. 48, was passed for this purpose and for indemnifying the several persons from whom these balances were due.

Repayment of these balances, per 21 Geo. 3, c. 48.

Although these balances of principal monies due to the public were thus eventually repaid into the Exchequer, the Commissioners of Public Accounts called attention to the loss sustained by the public for interest of these balances remaining in the hands of the several Paymasters General of the Forces, which they computed to amount to no less a sum than 294,836*l.*

To get rid of these and other abuses in the administration of the Army funds, to which the Commissioners drew attention, the following recommendations were made by them in their fifth Report, which were carried into effect under the provisions of the Acts 22 Geo. 3, c. 81, and 23 Geo. 3, c. 50, for the better regulation of the office of Paymaster General of His Majesty's Forces, viz. :—

Recommendations of Commissioners of Public Accounts.

1. All monies issued from the Exchequer for Army Services to be paid into the Bank of England, to the account of the Paymaster General of the Forces, to be applied to Army Services only.

Carried out by Acts of 1782 and 1783.

2. Payments of all Army Services to be made by drafts upon the Bank from the Paymaster General, specifying the heads of services to which the sums were to be applied.

3. Upon the death or removal of a Paymaster General, all cash balances in his account to vest in his successor, and be transferred to the account of his successor.

4. All books of account in the Paymaster General's Office to be held to belong to the Office.

5. Debentures for the pay of the several regiments, &c. to be made out by the Paymaster General, according to the monthly muster roll, as was formerly practised, instead of the more recent practice which had been usual for several years, of making out debentures for the full pay, according to the complete establishments authorised by Royal Warrant.

6. The Paymaster General in his first requisition of every month to the Treasury for a supply of money for Army Services, to state the balance at his account at the Bank, and the demands upon it.

The subject of Army Extraordinaries, or Extraordinary Services of the Army, which had been incurred, not having been provided for by Parliament, was considered by the Commissioners in their Seventh Report, dated 11th June 1782, this subject having been specially referred to them in a clause of the Act under which they were appointed. They showed that a total sum of 19,502,609*l.* had been granted by Parliament for these extraordinary services in the preceding six years.

Army Extraordinaries.

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Out of this amount, 10,083,863 *l.* was incurred for Extraordinary Expenses of the Army in North America.

Remarks on that head by Commissioners of Public Accounts in 1782.

The Commissioners made minute inquiries into the mode in which these expenses were incurred and defrayed, and called attention to the evil of military officers being entrusted with civil duties of making payments, and recommended that they should be relieved from such duties. They found that the audit of this expenditure and the examination of vouchers were wholly insufficient; that there existed no check or control whatever on the expenditure; and that a minute and rigid investigation by independent persons was requisite.

Report of these Commissioners on Ordnance expenditure.

The subject of the Ordnance expenditure was considered by the Commissioners of Public Accounts in their 12th Report, dated 8th June 1784. They denounced the system of voting Ordnance Extraordinaries, which had been carried on since 1720, as fundamentally defective. This was a practice of annually voting large sums for services performed and not provided for, although many of these services were such as might have been, and many were actually foreseen, but the usage of office warranted the omission of them. They found also that the Vote so granted was frequently founded on a deficient Estimate, and that an Ordnance debt had thus accumulated, which then amounted to 874,196 *l.* The demands for payments were met by the issue of Ordnance Debentures which bore no interest. These debentures had been lately at a discount of 33 per cent., to meet which a corresponding rise of prices was made by the contractors for Ordnance supplies. The Commissioners, in calling attention to these evils, recommended that in future the Ordnance Estimates should include every foreseen and probable expense, and every Ordnance service be arranged under defined heads, such Estimates, in their opinion, being easily computed; and that either prompt payment should be made for Ordnance services, or interest, according to the market rate, be allowed on the securities issued.

The Commissioners also found that large amounts of the public monies remained unaccounted for in the hands of the Treasurer of the Ordnance, and they recommended that the regulations suggested by them for regulating the office of Paymaster of the Forces, and which had been established by the Legislature, should also be made applicable to the office of Treasurer of the Ordnance, and to the Treasurer of the Navy; that money for the service of the Ordnance should be issued to the Bank of England, and placed to the account of the Treasurer of the Ordnance, to be issued only for Ordnance services; and upon the death, resignation or removal of every Treasurer, the balance on the credit of his accounts should vest in his successor.

Recommendation as to audit of Naval and Military Accounts.

8th Rep. p. 33.

10th Rep. p. 33.

12th Rep. p. 31.

In regard to the examination and audit of the accounts of the Naval and Military expenditure, at that period entrusted to the Auditors of Imprests in the Exchequer Office, the Commissioners recommended that this practice should be discontinued; that the accounts of the Navy expenditure should be examined under the direction of the Commissioners of the Navy, the Treasurer of the Navy being the accountant, and neither appointed by nor subject to the authority of the Commissioners; that the audit of the Army Accounts should be transferred from the Auditors of the Imprest to the Comptrollers of Army Accounts; and that the accounts of the Treasurer of the Ordnance should be fully examined by the Ordnance Board, and passed through the necessary offices of the Exchequer.

Audit Board and Comptrollers of Army Accounts appointed in 1785.

Instead of the antiquated and insufficient audit of these public accounts, a new system was soon after established. Under the provision of the Act 25 Geo. 3, c. 52, passed in 1785, the Auditors of Imprest were abolished, and in their place five Commissioners of Audit were to be appointed, two of them to be Comptrollers of Army Accounts.

Finance Committee of 1782 on Army, Navy, and Ordnance Expenditure.

During the period in which the Commissioners of Public Accounts were engaged in their labours, a Finance Committee of the House of Commons was also appointed in 1782 to enquire into the expenditure for Army, Navy, and Ordnance Services during the preceeding six years, distinguishing what part had been incurred without the authority of Parliament. In their Report, dated 5th July 1782, which was drawn up by Thomas Pitt, Esq., the following statement of the Army expenditure is given.

EXPENSES of the ARMY, 1776-1782.

Y E A R.	Vote upon Estimate.	Vote of Credit for a Million, or such part as has been applied to Army Services.	Extraordinary Expenses incurred, and not provided for by Parliament.
	£.	£.	£.
1776 - - - - -	2,640,596	- -	578,407
1777 - - - - -	2,579,968	970,000	1,200,602
1778 - - - - -	3,432,096	793,301	1,406,923
1779 - - - - -	4,013,189	1,000,000	2,026,137
1780 - - - - -	4,384,693	1,000,000	2,418,806
1781 - - - - -	4,377,318	900,000	3,443,218
1782 - - - - -	4,381,368	1,000,000	{ 3,436,399 1,092,249
	25,809,228	5,663,301	15,602,742
	5,663,301		
Total authorised by Parliament - -	31,472,529		
Paid without authority of Parliament -	15,602,742		
TOTAL Army Expenditure - - £.	47,075,271		

The Committee drew attention to the enormous amount of Army Extraordinaries, incurred without the sanction of Parliament, as an abuse of the most alarming nature, calling for immediate correction; and as consisting of sums paid by the sole authority of the Minister out of money appropriated for other services, leaving no option to the House when the account came before them.

It should be observed that the grant of Army Extraordinaries in each year was to defray expenses which had been incurred in the previous year.

The Committee reported upon the Ordnance expenditure as follows:—

EXPENSES of the ORDNANCE, 1776-1782.

Ordnance Expendi-
ture, 1776-82.

YEAR.	Ordinary.	Extraordinaries.
	£.	£.
1776 - - - - -	249,656	272,706
1777 - - - - -	320,112	300,484
1778 - - - - -	382,816	521,936
1779 - - - - -	395,439	591,466
1780 - - - - -	458,136	547,182
1781 - - - - -	869,302	899,724
1782 - - - - -	696,202	—
Total authorised by Parliament -	3,371,663	3,133,497
Paid without authority of Parlia- ment.	3,133,497	
TOTAL Ordnance Expenditure - £.	6,505,160	

The Committee found also that the Ordnance debt on 31 December 1781, amounted to 831,566, consisting of Ordnance debentures bearing no interest, but which had been lately at a discount of 24 to 30 per cent. Besides which, there were considerable demands for services abroad incurred in 1781 and before, which were expected to be made, but could not be estimated; and others for services at home in 1781, the accounts of which had not been delivered or were not settled. They considered therefore that the Ordnance Extraordinaries required regulating as much, if not more, than the Army Extraordinaries.

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With respect to the Navy, the Committee found as follows:—

Navy Expenditure,
1776-1782.

EXPENSES of the NAVY, 1776-1782.

YEAR.	Ordinary Grants.	Extra- ordinaries.	Unfunded Debt of Navy at the end of the Year.	Grants towards dis- charging Navy Debt.
	£.	£.	£.	£.
1776 - - - - -	2,227,056	{ 812,478 1,925,841 }	3,624,420	1,000,000
1777 - - - - -	3,210,305	1,379,153	4,003,574	1,000,000
1778 - - - - -	4,001,896	2,172,034	5,175,607	1,000,000
1779 - - - - -	4,589,069	3,182,271	8,357,878	—
1780 - - - - -	5,503,285	3,514,750	10,372,628	1,500,000
1781 - - - - -	5,736,277	4,145,823	11,318,451	3,200,000
1782 - - - - -	6,563,285	—	—	—
Total authorised by Parliament -	31,831,173	17,132,350 ¹	—	7,700,000
Paid without authority of Par- liament.	17,132,350			
TOTAL Navy Expenditure - - £.	48,963,523			

Out of the total Navy debt on 31 December 1781, the greater portion, amounting to 7,918,000 *l.*, consisted of Navy and Victualling bills unpaid, and carrying interest at 4*l.* per cent., the annual charge of which would amount to 316,720 *l.*

Computation of
American war ex-
penditure, 1775-
1782.

In order to give, as far as possible, a complete idea of the expenses of the American war, the Committee recapitulated the expenses of the Navy, Army, and Ordnance services during the seven years 1775-1782, as follows:—

	£.
Total Navy - - - - -	48,963,523
„ Army - - - - -	47,075,271
„ Ordnance - - - - -	7,336,726
	£. 103,375,519

They took the average peace establishment for these services at 3,500,000 *l.* per annum, amounting for the seven years to 24,500,000 *l.*; after deducting which amount, they found the expenses of the war up to 5 April 1782, to have amounted to 78,875,519 *l.*

Report of Finance
Committee, 1786.

In 1786, the Report of the Finance Committee of that year was prepared by Mr. Grenville, afterwards Lord Grenville. The Committee compared the average annual expenditure of the Naval and Military services previously to the American war, with what they considered should be the expected average expenses in future of these services on a permanent peace establishment, as follows:—

SERVICES.	Average Annual Expenses in 1766, 1767, 1768, and 1769.	Expected Annual Average of Permanent Peace Establishment.
	£.	£.
Navy, including Ordnance for Sea Service.	1,660,218	1,800,000
Army - - - - -	1,516,631	1,600,000
Land Service of Ordnance - -	287,165	348,000
TOTAL - - - £.	3,464,014	3,748,000

The annual charge for the Militia for 1775, 1776, and 1777, the last three years of peace, in which the Militia was trained and exercised, was on an average 128,000 *l.* The Committee conceived that the reductions proposed in this branch of the service would diminish the future annual charge to 91,000 *l.*

The next Parliamentary investigation into the Naval and Military Expenditure was made at a later part of the period of five years of peace which followed the close of the American war, by the Finance Committee of 1791, who were appointed to inquire into the Income and Expenditure of the last five years and the probable future annual amount, the following result being stated in their Report :---

And of Committee of 1791.

SERVICES.	Average Annual Charge, 1786-1791.	Estimated Future Annual Charge.
	£.	£.
Navy - - - - -	2,254,000	2,000,000
Army, Ordinary - - - -	1,491,000	1,468,842
„ Extraordinaries - - -	437,000	280,000
Ordnance, including Sea Service -	487,000	375,000
TOTAL - - - £.	4,669,000	4,123,842

After the breaking out of the French war, at the beginning of the year 1793, the first Parliamentary inquiry which was connected with the great services of the Navy, Army, and Ordnance, was that of the Finance Committee of 1797, who were instructed to examine and consider, amongst other matters, what regulations and checks had been applied in order to control the several branches of the public expenditure, and how far the same had been effectual, &c.

Reports of Finance Committee of 1797.

The first 17 Reports of this Committee related to the several heads of Public Income, Debt, &c., no reference being made to the naval and military expenditure except in the 1st Report, in which the Estimates for 1797-8 are briefly mentioned. The estimated Army Expenditure was as follows :—

	£.
Ordinary Expenses - - - - -	6,897,958
Extraordinaries for 1797 - - - -	4,137,000
£.	11,034,958

It was added that the extraordinaries of the Army for the current year appeared to have been brought forward for the first time in 1797, by way of Estimate; up to that period they had always been made a part of the charge of the succeeding year.

The 17th Report was upon the subject of the Admiralty Departments, their Establishments and Salaries, and no reference was made to the total Navy expenditure. The 18th Report dealt with the Transport Office, which was a newly created Board, instituted in 1794, for discharging the duties relating to the Transport Service, formerly performed by the Commissioners of the Navy.

Naval departments.

The 19th Report related to the offices of the Secretary at War, the Comptrollers of Army Accounts, and the Paymaster General of the Forces. The total Army expenditure appears not to have been brought under the notice of the Committee, but only some of the detailed regimental expenditure. The details of the extraordinary expenses of the Army in 1790 are given in the Appendix.

Army departments.

Under the head of the Comptrollers of Army Accounts, who had then been constituted a Board to which the accounts of the extraordinaries of the Army were referred previously to payment, the Committee gave a detail of the mode of conducting business in the expenditure of money granted by Parliament for Army Extraordinaries, both at home and abroad. The Appendix to the Report contains also several papers showing the arrangements and regulations which had been adopted since the beginning of the war in 1793 for the improvement of the Commissariat Service.

It appears that the whole of the extraordinary expenses of an army serving abroad were conducted by means of a Commissary General, who received and had charge of all provisions and stores sent from home for the use of the troops; and who purchased or provided, under the directions of, or in concurrence with the Commander in Chief (without whose authority no service could be performed or expense incurred), such articles as could be more conveniently obtained upon the spot, the Commissary General being responsible for all monies, provisions, and stores.

Army Extraordinaries and Commissariat

All monies for the ordinary services of the Army were obtained by bills drawn by the Deputy Paymaster General on the Paymaster General, which Bills were negotiated by the Commissary General, who was obliged to note the rate of exchange on the bill. All monies for extraordinaries were obtained by bills of the Commissary General drawn on the Treasury. On their arrival these bills were accepted, if drawn conformably to the rules laid down, as being in payment for services ordered by the Commander in Chief.

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The Commissaries General and the Commissaries of Accounts were appointed by Warrant under Royal Sign Manual, directing them to obey all instructions given to them for the performance of their duty by the Lords Commissioners of the Treasury. From the period of the commencement of the war, these instructions had been prepared by the Comptrollers of Army Accounts, under the order and subject to the inspection of the Treasury.

Various papers relating to the regulations and instructions thus referred to are contained in the papers appended to the 19th Report.

The Commissioners appear to have concurred generally in the opinion expressed by the Comptrollers of Army Accounts that the checks and regulations applied to control Army Extraordinaries at home, and those on the ordinary expenditure abroad were in certain cases effectual, and in others as much so as the nature of the case admitted. On other heads of expenditure abroad, they could only remark that it would be the peculiar duty of the Executive Government to ensure a strict and vigilant examination into the accounts of the whole expenditure.

With regard to the Paymaster of the Forces, the Committee considered that the Paymaster General had no active control over the Army expenditure, it being his duty to make payments ministerially and without discretion, in pursuance of directions of the Secretary at War or the Treasury; and they remarked on the great delay which had occurred in the audit and settlement of the Army Accounts as a great evil that required to be remedied.

The 20th Report of the Committee related to the Barrack Department, a large and extensive establishment which had been originally formed in 1793; being so new an institution, the Committee contented themselves with giving a full statement of its existing state.

Ordnance Department.

In the 21st Report, the whole subject of the Ordnance Department was fully considered, particular reference being made to the remarks in the 12th Report of the Commissioners of Public Accounts.

The Committee found that the total war expenses of the Ordnance in the 10 years of the American war, from 1776 to 1785, both inclusive, amounted to 8,054,000*l.*, deducting from the total Ordnance expenditure 360,000*l.* per annum (including 50,000*l.* for sea service), as the average annual Ordnance expenditure in the preceding six years of peace. They also found that after allowing, according to the estimate of the Committee of 1786, 425,000*l.* per annum (including 50,000*l.* for sea service), for ordinary Ordnance expenditure, and 100,000*l.* for extraordinary services, the total war expenses of the Ordnance in the four years, 1794-7, of the existing war with France amounted to 9,234,000*l.*

Ordnance Extraordinaries.

In regard to Ordnance Extraordinaries, the Committee found that although during the American war the Ordnance Department was forced to incur debts through the insufficiency of the funds voted by Parliament for their use, yet in point of fact during the existing war, the sums voted annually by Parliament were fully adequate to the current wants of the Ordnance. Upon enquiry, the Committee discovered that the practice was to estimate not only the amounts of all foreseen payments expected to be made, but also of all expenses to be incurred, and then to apply any unexpended sums to make good any deficiencies on other votes, or for unforeseen services. In calling attention to this irregular practice, the Committee admitted that in some cases it might be necessary that funds should be provided for "Ordnance unprovided services," and adverted to the mode adopted at the desire of the Ordnance Department during the American war, of obtaining a vote of credit, or a vote on account of services not fully specified.

Amongst the papers appended to the report is an account of sums voted for the Ordnance in each year from 1770 to 1797, distinguishing ordinary, extraordinaries, unprovided, and sea service.

Reports of Finance Committee of 1798.

In the Parliamentary Session of 1797, the Finance Committee made 22 reports, and in the following Session they continued their labours, and presented 14 additional reports, dated in June 1798.

In their 24th Report upon the expenditure in 1797, the Committee found that the total estimate for the Navy in 1797, was 12,935,496*l.*, and the actual expenditure 14,065,980*l.*, the excess being principally occasioned by payments for neutral cargoes. They remarked upon the estimates having been raised from the former rate of 4*l.* per man per month, which had so continued from the time of King William III., to 7*l.* viz., 3*l.* for wear and tear; 1*l.* 17*s.* wages; 1*l.* 18*s.* victualling; 5*s.* ordnance; it being the opinion of the Navy Board that this rate would be sufficient in time of war, and that during peace it would admit of considerable reduction.

The Army expenditure of the year 1797, for ordinary and extraordinary services, had been estimated at 11,034,958*l.* The actual expenditure, including Militia, was 15,802,347*l.* Including the Militia expenses paid out of the gross revenue of Land Taxes, the amount of excess of expenditure was 4,711,344*l.*, of which 716,700*l.* was an excess beyond the estimate, and 3,994,644*l.* for charges not included in the estimate.

The ordinary and extraordinary services of the Ordnance for 1797 had been estimated at 1,321,024*l.*, and the actual expenditure was 1,727,258*l.*

The results of the further enquiries of the Committee into the details of the Naval and Military Departments and the expenditure for these services, were given in their concluding Reports, viz. :—

Appendix, No. 13.

- 31st Report on the Navy and Transport Department.
- 32nd Report on the Victualling Department.
- 33rd Report on the Office for Sick and Wounded Seamen.
- 34th Report on the Chatham Chest, Greenwich Hospital, and Chelsea Hospital.
- 35th Report on the Army Expenditure for Pay, Clothing, &c.
- 36th Report on the Office of Secretary at War and other Military Establishments.

A statement of the several proceedings taken by the Government in consequence of the recommendations of the Finance Reports of 1798, may be found in the Parliamentary volume which contains these Reports.

See Reports of Committees, vol. xiii.

In the subsequent course of the period of the war with France, a series of 19 Reports was made by the Commissioners of Military Enquiry on the Army and Ordnance Services and establishments. These Reports are dated at various periods between 1806 and 1812. In the Reports and in the appended papers containing the evidence of many witnesses, may be found a full account of the several establishments connected with the Army and Ordnance, and much information relating to the duties and emoluments of the officers, and the expenditure of these Departments, up to that period.

Reports of Commissioners of Military Inquiry, 1806–12.

The Commissioners were appointed by an Act 45 Geo. 3, c. 47, entitled, “An Act to appoint Commissioners to enquire and examine into the public expenditure, and the conduct of public business, in the Military Departments therein mentioned; and to report such observations as shall occur to them for correcting or preventing any abuses and irregularities, and for the better conducting and managing the business of the said Departments.”

The first four Reports of the Commissioners relate to the Barrack Department, viz. :

- 1st Report on the Arrears of Barrack Office Accounts.
- 2nd Report on the Establishment of the Barrack Office.
- 3rd Report on the Office of Barrack Master-General; Stores and Supplies.
- 4th Report on the Office of Barrack Master-General; Buildings.

The 5th Report relates to the Army Medical Department.

The three following Reports relate to the office of Secretary at War, viz. :

- 6th Report, Establishment of War Office; Regimental Accounts; Agency and Clothing; and Supplement to 5th Report.
- 7th Report, Department of Foreign Accounts; Chaplain General.
- 8th Report, Department of Miscellaneous Accounts.

The 9th Report relates to the Army expenditure in the West Indies. It appears that in the year 1801, certain Commissioners were appointed by the Act 41 Geo. 3, c. 22, to enquire into this subject, and had reported that great abuses had existed, and great frauds had been committed in this expenditure during the war, very large irregular profits having been made by the Deputy Paymaster of the forces in the West Indies, by charging the average rate of exchange on bills, and applying to his own use all net profits exceeding such rate, and similar large profits having been made by Commissaries in respect of the purchase of provisions. This Report contains the recommendations of the Commission for preventing the recurrence of such evils.

Army expenditure in the West Indies.

The 10th Report is on the Royal Military College. The 11th Report relates to the Departments of the Adjutant General, and Quarter Master General; and a Supplement to the 8th Report is appended, relating to the Department of the Storekeeper General.

The six next Reports are on the Ordnance Department, viz. :

Ordnance Department and accounts.

- 12th Report, Office of Treasurer of the Ordnance.
- 13th Report, Master General and Board of Ordnance.
- 14th Report, Ordnance Estimates.
- 15th Report, Fortifications and Buildings; Barracks; Small Gun Department; Shipping.
- 16th Report, Ordnance Contracts; Royal Laboratory, Inspector of Artillery, &c.; Royal Carriage Department.
- 17th Report, Ordnance Accounts; Military Accounts; Field Train Department; Royal Artillery Drivers; Deputy Adjutant General of Artillery; Medical Department; Royal Military Academy at Woolwich; Trigonometrical Survey of Great Britain.

It would appear from the 12th Report, which was dated 27 February 1810, that notwithstanding the recommendations of the Commissioners of Public Accounts in 1784,

Appendix, No. 13. to the effect that the regulations which had been established for the Army expenditure, should be extended to that of the Navy and Ordnance, yet they were made applicable to the Treasurer of the Navy only in 1785, by the Act 25 Geo. 3, c. 31. It was not until the passing of the Act 46 Geo. 3, c. 45, in 1806, that these restrictions were applied to the office of Treasurer of the Ordnance, and that the custody of the monies for Ordnance services, together with the profits arising from the use of the balances, was transferred from him to the Bank of England.

In fact, up to the year 1805, when certain instructions were given to him by the Master General previously to the passing of the Act of 1806, the only instructions upon which the Treasurer of the Ordnance acted in the execution of his duties were those which had been furnished for the Office under a Royal Warrant of King Charles II.

The Commissioners found that the late Treasurer of the Ordnance, who had held that office from 1783 up to January 1810, (except for the intermediate period from February 1806 to May 1807), had grossly violated the provisions of the Act of 1806, by drawing various sums from the Bank without due authority, and that the sum due by him to the public was not less than 83,770*l*. For preventing such abuses in future, they recommended that a stringent departmental check should be established.

It may here be added that the final balance upon the account of this officer, which was lost to the public, was subsequently shown to amount to no less a sum than 97,025*l*.

Ordnance Estimates.

The 14th Report on the Ordnance Estimates bore date 8 March 1811. At that period these Estimates were arranged under three heads, viz. :—

Unprovided.

Ordinary.

Extraordinary.

The Unprovided was declared to be not properly an estimate, but an account of debt incurred in the preceding year without the authority of Parliament, and was considered as consisting of items which could not be foreseen, but which emergencies made necessary to provide.

The Ordinary Estimates were for expenses of a permanent character, and likely to occur every year.

The Extraordinaries were for expenses of a temporary character, or for new works.

The Commissioners admitted the necessity of the Ordnance incurring expenses not provided for in the Estimates, and could only recommend that no such expenditure should be incurred in future without the express authority of the Master General, and except under very urgent and particular circumstances, and that the amount should be brought as speedily as possible under the notice of Parliament.

Commissariat.

The 18th Report, on the Commissariat, was dated 17th March 1812. The Commissioners referred particularly to the 19th Report of the Finance Committee of 1797 upon this subject, and to the distinction there drawn between the Commissariat expenses at home and abroad. They adhered to this division of the subject, and their Report contains very full information as to the state of the Commissariat Service at that period.

In 1809, the whole of the Commissariat Service, both at home and abroad, was placed under the control of an officer with the title of Commissary in Chief, who was appointed by, and received his instructions from, the Treasury, though his commission was made out at the War Office. His duties were entirely of a civil nature, to provide provisions and forage, and stores for the troops and stations at home, as well as all such supplies and stores for armies and stations abroad as might be judged proper by the Treasury to be sent from this country. He was the exclusive channel of communication with the Commissaries abroad, and issued instructions for the conduct of the Commissaries of stores and of accounts; he was to collect information of the resources of the country at home, and of countries abroad in which our troops were stationed, with reference to provisions and means of communication, and to report to the Treasury; and to furnish periodical estimates and accounts to the Treasury and Audit Board.

After giving their general views as to the Commissariat, at home and abroad, with some recommendations for its improved efficiency, the Commissioners admitted that "various salutary and effective regulations had latterly been introduced into it, and that from the experience which must be gained by the active campaigns in Portugal, it might be expected that the Department would daily advance towards a higher degree of perfection."

Naval and Military War Expenditure, 1793-1815.

The large amount of naval and military expenditure during each of the 23 years, from 1793 to 1815, during which the war with France lasted, is stated in the preceding accounts of Income and Expenditure, the total amounts being shown in the abstracts, pp. 433-441, of Part I. Some further information relating to this expenditure will be found under the next head of "Cost of War."

No. 293, of 1822.

During this period of war, considerable amounts of Subsidies were furnished to our Allies, out of the war expenditure, the following account of which is taken from a Parliamentary Return of 1822.

AN ACCOUNT of all sums of Money paid or advanced by way of LOAN, SUBSIDY, or otherwise, to any FOREIGN STATE, from the Year 1792, up to 1817; distinguishing the Amounts paid in each Year; so far as the same can at present be made up and extracted from the Accounts of the Public Expenditure.

Loans and Subsidies to Foreign States.

		£.			£.
1793	Hanover - - - - -	492,651	1808	Spain - - - - -	1,497,873
	Hesse Cassel - - - - -	190,623		Sweden - - - - -	1,100,000
	Sardinia - - - - -	150,000		Sicily - - - - -	300,000
1794	Prussia - - - - -	1,226,495	1809	Spain - - - - -	529,039
	Sardinia - - - - -	200,000		Portugal (Loan, 49 Geo. 3, c. 71) - - - - -	600,000
	Hesse Cassel - - - - -	437,105		Sweden - - - - -	300,000
	Hesse D'Armstadt - - - - -	102,073		Sicily - - - - -	300,000
	Baden - - - - -	25,196		Austria - - - - -	850,000
	Hanover - - - - -	559,376	1810	Hesse Cassel - - - - -	45,150
1795	Germany (Imperial Loan, 35 Geo. 3, c. 93) - - - - -	4,600,000		Spain - - - - -	402,875
	Baden - - - - -	1,794		Portugal - - - - -	1,237,518
	Brunswick - - - - -	97,722		Sicily - - - - -	425,000
	Hesse Cassel - - - - -	317,493	1811	Spain - - - - -	220,689
	Hesse D'Armstadt - - - - -	79,605		Portugal - - - - -	1,832,168
	Hanover - - - - -	478,348		Sicily - - - - -	275,000
	Sardinia - - - - -	150,000		Portuguese Sufferers - - - - -	39,555
1796	Hesse D'Armstadt - - - - -	26,076	1812	Spain - - - - -	1,000,000
	Brunswick - - - - -	12,794		Portugal, including Stores which cannot be distinguished - - - - -	2,167,832
1797	Hesse D'Armstadt - - - - -	57,015		Portuguese Sufferers - - - - -	60,455
	Brunswick - - - - -	7,571		Sicily - - - - -	400,000
	Germany (Imperial Loan, 37 Geo. 3, c. 59) - - - - -	1,620,000		Sweden - - - - -	278,292
1798	Brunswick - - - - -	7,000		Morocco - - - - -	1,952
	Portugal - - - - -	120,014	1813	Spain - - - - -	1,000,000
1799	Prince of Orange - - - - -	20,000		Portugal - - - - -	1,644,063
	Hesse D'Armstadt - - - - -	4,812		Sicily - - - - -	600,000
	Russia - - - - -	825,000		Sweden - - - - -	1,320,000
1800	Germany - - - - -	1,066,667		Russia - - - - -	657,500
	German Princes - - - - -	500,000		Russian Sufferers - - - - -	200,000
	Bavaria - - - - -	501,017		Prussia - - - - -	650,040
	Russia - - - - -	545,594		Prince of Orange (re paid) - - - - -	200,000
1801	Portugal - - - - -	200,114		Austria - - - - -	500,000
	Sardinia - - - - -	40,000		Morocco - - - - -	14,419
	Hesse Cassel - - - - -	160,000	1814	Spain - - - - -	450,000
	Germany - - - - -	150,000		Portugal - - - - -	1,500,000
	German Princes - - - - -	200,000		Sicily - - - - -	316,667
1802	Hesse Cassel - - - - -	33,451		Sweden - - - - -	800,000
	Sardinia - - - - -	52,000		Russia - - - - -	2,169,982
	Russia - - - - -	200,000		Prussia - - - - -	1,319,129
1803	Hanover - - - - -	117,628		Austria - - - - -	1,064,882
	Russia - - - - -	63,000		France (re-paid) - - - - -	200,000
	Portugal - - - - -	31,647		Hanover - - - - -	500,000
1804	Sweden - - - - -	20,119		Denmark - - - - -	121,918
	Hesse Cassel - - - - -	83,304	1815	Austria - - - - -	1,796,229
1805	Hanover - - - - -	35,341		Russia - - - - -	3,241,919
1806	Hanover - - - - -	76,865		Prussia - - - - -	2,294,222
	Hesse Cassel - - - - -	18,982		Hanover - - - - -	200,000
	Germany - - - - -	500,000		Spain - - - - -	147,296
1807	Hanover - - - - -	19,899		Portugal - - - - -	100,000
	Russia - - - - -	614,183		Sweden - - - - -	521,062
	Hesse Cassel - - - - -	45,000		Minor Powers, under engagements with the Duke of Wellington - - - - -	1,724,001
	Prussia - - - - -	180,000	1816	Russia - - - - -	1,216,151
				Sicily - - - - -	117,748
				Sweden - - - - -	506,099
				Spain - - - - -	1,000
				Minor Powers, under engagements with the Duke of Wellington - - - - -	9,527
				TOTAL - - - - -	57,153,819

It may be seen that amongst these Foreign Loans and Subsidies are included the Imperial Loans of 4,600,000 £. in 1795, and 1,620,000 £. in 1797, and the Loan to Portugal of 600,000 £. in 1809, which have been already noticed under the head of Funded Debt. See pp. 548-50.

After the termination of the war with France, the attention of Parliament was again directed towards the subject of the Naval and Military expenditure on a peace establishment, and the Finance Committee of 1817 considered the question of the Army Expenditure in their Second Report. Reports of Finance Committees of 1817 and 1818.

As to the fixing of the Military Establishments in time of peace, the Committee deemed that to be the province of the responsible Executive Government, to be submitted for the approval

Appendix, No. 13. approval of Parliament. But they gave the following statement of the relative numbers of the Army in 1814, the last complete year of the war, and in 1817 :—

	1814.	1817.	Decrease in 1817.
Cavalry - - - -	29,663	17,062	12,601
Infantry - - - -	203,440	105,890	97,550
Foreign Corps - - -	29,088	- -	29,088
Embodied Militia - -	82,555	- -	82,555
	344,746	122,952	221,794

They stated that the pay of the Army, with regard to rank and file, had been exactly doubled since 1792; but the augmentations of pay and daily allowance to the officers had been upon a much lower scale, and the colonel still stood upon the same footing as in 1792.

They showed that the Votes for the Army amounted in 1815 to 13,435,392 £, and in 1817 to 6,989,488 £.

In their Third Report upon the Ordnance, the Finance Committee of 1817 showed a reduction in the Ordnance Estimates of 1817, as compared with 1815, from 4,043,143 £. to 1,231,035 £.

They recommended that there should be an entire suspension of all works of fortification of the coasts of the United Kingdom, where the object was extension, re-construction, or reformation, or any thing beyond what was strictly necessary repair.

They stated that works, buildings, and repairs had been undertaken and executed, both at home and abroad, in a manner little checked or protected against profusion and waste, and in many cases without estimate or plan.

That the result of these irregular proceedings was the disbursement of 9,029,333 £, exclusive of various sums charged in the Army Extraordinaries, of which there was no detailed account, the charge of which was permanent and certain, whilst the utility of these vast works was never put to the proof in the various chances of the late war.

And they expressed their opinion that a powerful fleet, and an armed and trained population, afforded better security against foreign invasion than could be derived from the most perfect system of lines and towers, and could be applied to every point of an extensive coast.

The Committee reported that at the end of the war there were in store 818,282 small arms, the first cost of which, including bayonets, was 1,832,300 £; that during the war 3,277,776 were issued, out of which 2,143,643 were furnished to our allies, and nearly all were left on the Continent, or were lost.

In further Reports, both in 1817 and in 1818, the Finance Committee closely investigated the detailed charges and Estimates for Naval and Military Expenditure, and in their Eighth Report, in 1818, upon the Navy, they expressed a strong opinion against any ill-judged temporary economy being allowed to interfere with the support of such a maritime force as might be deemed necessary in time of peace, or with the preparation for its adequate augmentation in the event of war.

In 1821, the public first contributed to the charge of the out-pensioners of Greenwich Hospital. Up to this period, pensions to a considerable number of pensioners were paid out of the Surplus Funds of Greenwich Hospital beyond what was necessary for the expenses of the Hospital. The Act 1 & 2 Geo. 4, cap. 98, after reciting that by continuing such payments, the Hospital Funds might be reduced below the sum required to the Hospital, enacted that before making any such payments out of the principal moneys of the Hospital, application should be made to the Treasury, who were empowered to provide the requisite funds either out of Exchequer Bills, or out of moneys to be granted out of Supplies for this Service. In 1821, the sum of 251,400 £ was thus applied out of the public moneys. In the following year, a sum of 310,000 £ was granted for the service out of the Miscellaneous Supply Services; and in the following and subsequent years, the grant for this service was included in the other Navy grants.

No further important investigations were made into the system of our Naval and Military expenditure until the appointment of the Finance Committee in 1828, of which Sir H. Parnell was chairman. In their Second Report upon the Ordnance Estimates, they referred generally to the urgent need of an efficient reform in the public expenditure through the regulation, according to the real wants of the State, of the amount of the Naval and Military Forces, which are the great sources of expense; and also to the need of the exercise of an effectual control by the Treasury over the spending departments.

The

Out-pensioners of Greenwich Hospital first added to Navy Grants in 1821.

Report of Finance Committee of 1828, on Ordnance Estimates.
No. 420 of 1828.

The Committee stated that they had collected a large body of evidence and documentary information relating to the Army and Navy Services. (Some of this information is referred to by Sir H. Parnell, under the head of Military Expenditure, in his work on Financial Reform, of which a third edition was published in 1831; but such evidence and information was not made public). It would appear from this Report in which the immediate attention of the Committee was given to the Ordnance Department, that much evidence was given before them by Sir Henry Hardinge, who was then Clerk of the Ordnance, and by the Duke of Wellington, particularly in favour of the existing constitution of the Ordnance Department, which was, in the Duke's opinion, "a model for Boards." But the Committee observed in their Report, that however wise the principles might be upon which the system of Ordnance administration was based they could not forget the waste and profusion which marked the conduct of this Department during the war; that the perfection of organization of a public Department was no security against abuse; and that they considered it to be indispensably necessary that the Treasury should at all times, and on all occasions, exercise a real authority over it.

In admitting the considerable reductions made in the Ordnance Expenditure since 1817, the Committee made various recommendations with a view to greater economy being practised.

Amongst these, the Committee referred to the recommendation of the Committee of 1827, that, with a view to economy, the Barracks of the Army should be united with those of the Ordnance, and to the fact that this recommendation had been carried into effect under the terms of the Treasury Minute, dated 24th May 1822. In the Parliamentary Grants of that Session, the amount voted for Barracks being 233,385 £, was for the last time included in the Army Grants. In the Session of 1823, the Vote for Barracks was transferred to the Ordnance, being a net sum of 207,986 £, after deducting 18,000 £ for sale of Barracks, Rents of Canteens, &c., in accordance with the existing practice of the Ordnance Department of deducting such extra receipts from the estimated amount to be voted.

The Committee also adverted to the transfer to the Ordnance Estimates, in 1826, of the expense of Works of Defence for Barracks and Military Buildings, &c., in the Colonies, which had previously been included in the Army Extraordinaries, or paid for by the Colonies themselves, and recommended that the Government should institute a strict investigation into this head of charge, with a view of reducing its amount.

They also referred to another recommendation of the Committee of 1818, for discontinuing the system of providing residences for officers of the Ordnance, except in such cases where they were required for the purposes of management; and they not only expressed their full concurrence in this proposal, but strongly recommended that it should be extended to every other public Department.

The Committee also called attention to the necessity of a more clear and uniform system of official accounts being kept in all the Departments connected with the Public Receipt and Expenditure; but added that they had left this branch of the subject to the inquiries of a Treasury Commission which had been recently appointed for this special object.

The Report of the Commissioners so appointed was laid before Parliament in 1829. The General Report, of which the first three parts refer to the accounts connected with the Grants for the Navy, Army, and Ordnance, respectively, was signed by two of the Commissioners only, Messrs. Brooksbank and Beltz. Both the Report and Papers appended to it contain much information as to the expenditure for these Services, with various recommendations for the improvement of the mode of keeping their accounts. The views of the third Commissioner, Mr. Abbott, which differed from those of his colleagues, were contained in a separate Report made by him, and also laid before Parliament. Some further explanatory Papers relating to these Reports were presented to Parliament in 1830 and 1831, the latter of which contained a statement of the progress of the new system of account upon the plan of double entry, directed by the Treasury to be adopted in the Departments, in pursuance of the recommendations of Messrs. Brooksbank and Beltz, which had been preferred to those of Mr. Abbott.

This improved system of accounts, which was adopted in the Naval Departments, soon led to an important reform in the classification of the Naval Expenditure, as based on the Navy Estimates, as well as in the due appropriation of the Votes of the Navy to the particular branches of the Service for which they had been granted. The abuses then existing were exposed by Sir James Graham in moving the Navy Estimates of 1831, and he urged the necessity of a more efficient check in order to prevent the inconvenience arising from the intermingling of accounts, and "the practice of throwing the surplus of one Department into the deficiency of another."

The new system of Appropriation Audit was first established under the provisions of an Act of the following Session, 2 Will. 4, c. 40, for amending the laws relating to the business of the Civil Departments of the Navy, and making other regulations for more effectually carrying out the duties of these departments. Section 30 directed that the Admiralty should, not later than 30th November in each year, make up an attested account of the naval receipt and expenditure of the year ending on 31st March preceding, distinguishing the expenditure under the separate heads of service, as expressed in the Appropriation Act; that the account should be compared with the vouchers by the Audit Board, who were required to lay before the House of Commons, at an early period of the Session, a

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Transfer from Army to Ordnance of Barrack Department in 1823,

and of charge of barracks, &c. in the Colonies in 1826.

Discontinuance of official residences for Public Officers.

Naval and military accounts.

Recommendations of Treasury Commission of 1823. No. 290 of 1829.

No. 325 of 1829.

No. 259 of 1830. No. 50 of 1831.

Improved system of appropriation audit account of Naval expenditure.

Carried out in 1832, per 2 Will. 4, c. 40.

Appendix, No. 13.

copy of the account, certified by them as to its correctness, and bearing notes under each head whether the expenditure had exceeded or fallen short of the sums voted by Parliament. The first naval account laid before the House of Commons in pursuance of this Act was for the financial year 1832-3. The system of appropriation audit thus established has since been applied to the whole public expenditure.

Steps taken to extend this system to Army and Ordnance expenditure.

No. 160 of 1856.

A full account of the steps which were taken by the Government between the years 1840 and 1846, with the view of applying the new system to the military expenditure, is contained in a Parliamentary Paper of 1856, relating to the naval and military accounts. In pursuance of the recommendation of a Treasury Committee, who made their Report in 1840, the War Office accounts were directed to be kept on the principle of double entry, and, in accordance with the recommendations of further Reports, regulations were laid down by the Treasury for the preparation of the Estimates of the Navy, Army, and Ordnance Departments upon a uniform principle, and for applying the moneys issued to them in strict conformity with the Appropriation Act.

New clause in Appropriation Act of 1845.

For carrying out these regulations, an additional clause was inserted in the Appropriation Act of 1845, requiring the several departments charged with the detailed application of the sums granted for Navy, Army, and Ordnance Services to confine the expenditure of the several departments within the particular amounts appropriated for each of the separate services comprised in the total grant for each great service, with certain powers to the Treasury to sanction the application in aid of a deficient grant of a further limited sum out of any surplus under other heads of service in the same department.

Provisions of Act 8 & 9 Vict. c. 94.

The full extension of the appropriation audit check to the Army and Ordnance expenditure was provided for in the same Session by the Act 8 & 9 Vict. c. 94, for the preparation, audit, and presentation to Parliament of annual accounts of the receipt and expenditure of the naval and military departments.

Repealed and re-enacted by the Exchequer and Audit Act, 1866.

This Act continued in force until 1866, when it was repealed, and its provisions were re-enacted by the Exchequer and Audit Act, 29 & 30 Vict. c. 39, under which the system of appropriation audit check on the whole of the public expenditure was extended and strengthened.

Paymaster General charged with Naval and Military expenditure in 1836.

Meanwhile some important changes had been made in the executive officers charged with the naval and military expenditure. Up to 1836, the moneys granted for these services were respectively issued from the Exchequer to the Treasurer of the Navy, the Paymaster General of the Forces, and the Treasurer of the Ordnance, who were the public accountants responsible for the application of the sums so issued. In 1836, these separate offices were consolidated in that of the Paymaster General, under the authority of the Treasury Minute dated 19th August 1836, in pursuance of the Act 5 & 6 Will. 4, c. 35; and thenceforward all public moneys for naval and military services were issued to, and paid by, the Paymaster General, as Banker for the Navy, Army, and Ordnance Departments, and under their orders. Further regulations for the government of the office of the Paymaster General were laid down in the Treasury Minutes of 19th November 1836 and 22nd December 1848. Copies of all these Minutes are appended to the Report of the Public Moneys Committee in 1856.

Report of Commission of 1837 on Civil Administration of the Army.

The Report of a Commission appointed in 1836 to inquire into the practicability and expediency of consolidating the different departments connected with the civil administration of the Army appeared in 1837.

The Commissioners recommended that the whole of the civil administration of the Army, at that time conducted by the Home and Colonial Secretaries, should be vested in the Secretary at War. They proposed no alteration in the duties of the Commander in Chief. They also recommended that the civil business of the Board of Ordnance and the Treasury Branch of the Commissariat should be transferred to the Secretary at War, and suggested the separation of the duties performed by the Commissariat, of furnishing the troops with supplies, from those of keeping the military chest, negotiating bills upon Government, procuring supplies of specie, &c., and that the charge of the naval artillery should be transferred from the Ordnance to the Admiralty.

They were of opinion that the accounts of military expenditure would be improved by getting rid of the separate Estimate of the Commissariat, and including this branch of the military expenditure in the general Estimate of the Army.

Committee of 1848 on Navy, Army, and Ordnance Expenditure.

In 1848, a Select Committee of the House of Commons was appointed to inquire into the expenditure on account of the Navy, Army, and Ordnance, Lord Seymour being the Chairman.

Their first report on Navy Expenditure.

No. 555 of 1848.

Their first Report upon the Navy Expenditure, made during the Session of 1848, is of considerable length. It contains a comparison of the amounts of the Votes for Effective and Non-effective Services in each year from 1828, with the amounts expended, and shows the progressive increase of the charge for these services. It gives a favourable statement of the amounts of excesses of expenditure of Naval Grants under the new system of appropriation audit check established in 1832, and thus duly brought under the view of Parliament, as compared with the old system of providing for such excesses out of the balances of Naval monies retained from year to year. It shows, also, in much detail, the results of the inquiries of the Committee into the several Sub-Votes for the Navy for the years

years between 1828 and 1848, and contains several recommendations of the Committee, with a view to a reduction of the Estimates in future years. Appendix, No. 19.

Amongst these, they recommended that the expenses of the transportation of convicts, which usually varied from 80,000*l.* to 100,000*l.* a year, should no longer be charged on the Navy Estimates. Their recommendation was carried into effect in the following Session by the transfer of this charge to the Miscellaneous Civil Service Estimates.

The recommendations of the Committee as to the Post Office Packet Service have already been referred to under that head of public expenditure.

Their Second Report upon the Ordnance Expenditure was laid before the House in 1849, the Committee having been reappointed in the Session of that year. In this Report, the Ordnance Expenditure is dealt with in a similar manner to that of the Navy Expenditure in the First Report. Second Report on Ordnance Expenditure in 1849.

The Appendix to the Second Report contained the Minutes of Evidence of several witnesses, and a considerable number of explanatory Papers and Accounts, which are arranged so as to be applicable to the successive Sub-Votes for the Ordnance. No. 499 of 1849.

In the Session of 1850, Lord Seymour's Committee was again appointed, and inquired into the Army Expenditure. At the end of the Session, they laid before the House the Evidence which they had taken, and a considerable number of appended Papers relating to the subject of their inquiries, together with a brief Report, recommending their re-appointment in the following Session. Their Report on Army Expenditure in 1851.
No. 662 of 1850.

The Committee made their Report on the Army Expenditure in the Session of 1851. They remarked that the Army Estimates did not comprise the whole expenditure of the Army, a considerable portion of which was spread over the Navy and Ordnance Estimates, while another branch formed the main feature of the Commissariat Estimates, which emanated directly from the Treasury; and that the Army Estimates comprised little more than the pay and allowances of the effective branch of that service, extending over the first seven Votes, and the half-pay, pensions, &c., forming the non-effective branch, which were distributed over the remaining 10 Votes. The annual expense for feeding, lodging, and transport of the troops could only be ascertained by a reference to the other Estimates above mentioned. Army Estimates.

The Army Estimates included the charge for the different military and civil departments of the army, under the immediate direction of the Commander-in-Chief and the Secretary at War. The Secretary at War was responsible to Parliament for all questions relating to Army Expenditure. Though not consulted upon, and having no control in matters relating to the discipline of the army, he was looked upon as the channel of information to the House of Commons on these subjects.

The various changes made at different periods in the Army Estimates, and the introduction from time to time of new charges, rendered it difficult to compare the Votes under the existing system with those of former times. But the Committee proceeded in their Report to show a comparison of the several Votes in each year from 1828, when the Army Estimates were arranged in 20 separate Votes; although frequent alterations had been made since that year up to 1842, when the existing arrangement was introduced and made to agree with the classification of services adopted on the establishment of the system of bookkeeping by double entry.

The Committee observed that in the Army Estimates for 1851-2, the receipts formerly credited as Appropriations in Aid, were stated to be now paid into the Exchequer, according to the mode adopted in the Ordnance Estimates. They did not recommend any change in the existing form of Estimates, which appeared to them to detail, as clearly as was practicable within reasonable space, the various items of public money for which the House of Commons was called upon to appropriate the public money.

They found that, in the course of the 22 years from 1828 to 1850, the number of men of all ranks in the army, both at home and abroad, had varied from the minimum of 81,000 voted in 1835, to the maximum of 113,000 voted in 1848. The gross charge in the Army Estimates had varied from about 6,000,000*l.* to 6,500,000*l.*, but the annual charge for the non-effective branch, had gradually diminished from 2,927,039*l.* in 1828 to 2,082,815*l.* in 1850-51, showing a diminution of 844,224*l.*

The Committee in the course of their inquiries into the expenditure under each of the Army Votes, made various recommendations. They gave much consideration to the subject of army agency, and to the opinions of several witnesses, but under all the circumstances, recommended no alteration of the existing system.

With respect to the civil administration of the army, the Committee concurred generally in the recommendations of the Commission of 1837; but they refrained from pointing out any detailed course of action on this subject, leaving the responsibility of remedying the existing imperfect system to the Executive Government. Civil Administration of the Army.

Their inquiries were next directed to the Commissariat Expenditure, which they stated to be a branch of the army expenditure of great extent and importance. Commissariat Service.

The Commissariat continued to be wholly under the management of the Treasury, by which department the annual Estimate of its expenditure was prepared, its patronage administered, and all its operations directed and controlled.

In regard to the Commissariat abroad, all sums required to be paid for Army, Ordnance, or Navy Services (with very few exceptions) were issued out of the Commissariat Chest,

Appendix, No. 13. under the warrant of the general officer commanding, or by Treasury authority, as imprests or advances to be repaid at home by the Secretary at War, or the Boards of Ordnance and of Admiralty respectively. These payments, as well as similar issues for other public services, were made on the responsibility of the Commissary. In short, the Commissary abroad acted as the banker for the public and as Paymaster General.

The Committee considered that there was no necessity whatever for a Commissariat Department at home, and that the Commissariat abroad required a rigid revision. They were of opinion that the Commissariat should be directly under the control of the Treasury, but that the Ordnance Department should undertake the duties of making all contracts, leaving to the Commissariat the sole duty of supplying the funds for the public service.

In their report, however, they call attention to the evidence of Sir C. E. Trevelyan, who had expressed himself as being strongly opposed to any removal of the Commissariat from the control of the Treasury, and on the contrary was in favour of the transfer of the Ordnance duties at home to the Commissariat, so far as related to contracts for provisions.

Sir C. E. Trevelyan's evidence on Commissariat Chest Fund.

Q. 6542. 6681. 6691.

Q. 6352.

In the evidence of Sir C. E. Trevelyan, which was given at considerable length before the Committee, and in the papers submitted by him, much information may be found relating to the duties of the Commissariat, the changes made and proposed in these services, and to the system which was adopted by the Treasury for controlling the expenditure abroad.

A full and detailed description is given by him of the steps taken by the Treasury for establishing the Commissariat Chest Fund, after the cessation of the aggregate Vote for Army Extraordinaries in 1832, and for carrying out the new and improved system of providing for those services in separate Votes for the different departments. During the eight years between 1832 and 1840, in which the Miscellaneous Services, formerly provided for in the Army Extraordinaries, were being reduced to order and put in their respective places in the Estimates, large annual amounts were paid on account of these services out of the balance of the fund for Army Extraordinaries, in consequence of their not having been provided for in any departmental Vote, and the fund was subjected to considerable exhaustion. Nevertheless on closing the account in 1840, and providing for every outstanding liability, a net balance of upwards of 1,260,000 *l.* was left disposable as a fund for the purposes of the Commissariat Chest Account. Sir C. E. Trevelyan justly claimed credit to the officers of the Executive Government for having worked out this result, without any pressure from Parliament, and without its being even known that there was such a balance at the disposal of Parliament.

With regard to the advantages to be derived to the public from the New Commissariat Chest Account, he added—

“Until this account was made out, there was still a possibility of advances being made for Naval and Military Services over and above the Grants of Parliament, or of Votes being exceeded and subsequently replaced without the knowledge of Parliament. Now, this is impossible, as every advance appears in the first part, and every debt in the second part of the account of assets and liabilities; every advance must either be repaid or voted; nothing can escape the knowledge of Parliament. In case of another war, this account will be of the highest value in preventing the recurrence of the large unexplained items that appeared in the public accounts of the last war. Being prepared and certified by the Board of Audit, which is in no way responsible for any of the transactions contained in the account, and therefore not interested in withholding any information, the account is entitled to the utmost confidence. It is due to Mr. Anderson, the Assistant Paymaster General, and, in the next degree, to Mr. Bromley, the Secretary of the Audit Board, to acknowledge the important aid they have given in the preparation of this account. This is the keystone to the system of Naval and Military Accounts, which began at the Admiralty in 1832, and has now been extended to all the Military, Naval, and Pay Departments. This account is the last, and verifies and controls all the others; so that as regards the Military, Naval, and Pay Departments, our object of establishing a simple and exact form of account may be considered to have been accomplished.”

Subsequently confirmed by experience of Crimean War.

Q. 1215, &c.

The opinion thus expressed by Sir C. E. Trevelyan in 1850, as to the efficiency of the new departmental regulations of the Pay Office, and the Treasury, and the working of the Commissariat Chest Account, was put to the test of actual experience in 1854-5. It was shown in Mr. Anderson's evidence before the Public Monies Committee of 1856, with regard to the great expenditure during the Crimean War, that the financial arrangements were made without the slightest departure from the system which was pursued during a time of profound peace. That system was originally established with a view of meeting a great pressure without disturbing the existing regulations; and it would have been wholly impossible to have conducted the late war under the old system, supposing that only the same amount of funds had been placed at the disposal of the Government. It was only through the consolidation of the Pay Offices of the several departments that it became possible to establish the Commissariat Chest Account. Under the old system, large balances of money were necessarily kept in each department, and the Army Expenditure being under the control of the Paymaster of the Forces and mixed up with the Army balances, large amounts of arrears accumulated in the collection of the claims upon the other departments. Recourse must therefore have been made to increased taxation or increased loans for providing greater balances to meet the current expenditure.

Lord

Lord Monteagle also gave his testimony to the successful working of the system during this period. He stated his opinion that the financial administration in the late war, with a view to its efficiency, deserved the highest commendation.

On the breaking out of the Crimean War in 1854, the Civil Administration of the Army was placed under a new Secretary of State for the War Department, by Her Majesty's Letters Patent, as notified in the Order of Council, dated 12th June 1854.

At the close of the year 1854, the Commissariat was transferred by the Treasury to the War Department, under a Treasury Minute, dated 22nd December 1854, which was laid before Parliament in 1855. In this minute, the several proceedings required for giving effect to this arrangement are described in detail.

In the following year, the Ordnance Department was consolidated with the War Department, and placed under the authority of the Secretary of State for War. This transfer was effected under Royal Letters Patent, dated 22nd May 1855, and was subsequently confirmed by the Act 18 & 19 Vict. c. 117, by which all powers, authority and property vested in the principal Officers of Ordnance became vested in the Secretary of State for War.

As a consequence of the Consolidation of the Army and Ordnance Departments, the Estimates and Grants for these Departments, which up to that period had been separate and distinct, were also consolidated. In the Appropriation Act for 1856, the sum granted to the Army for 1856-7 was divided into two aggregate sums, viz. 8,789,099*l.* for wages of artificers, supplies and stores, and works, and 11,688,935*l.* for pay and other personal charges, and in the Appropriation Clause (xxx.) the authority of the Treasury to sanction the application of any surplus under one Sub-Vote to the deficiency of another, was restricted to the separate services comprised in each of these aggregate sums, the respective total amounts of which were not to be exceeded. This arrangement was continued up to 1863, when it was considered to be no longer necessary to keep up the distinction between the appropriation of the sums granted for the material and for the personal charges in the Army Services; and in the Appropriation Act of that year, the whole of the Army grants were comprised in one aggregate sum, like those of the Navy.

In 1859, a Select Committee of the House of Commons was appointed "to inquire into the effects of the alterations in Military Organisation regarding the War Office and Board of Ordnance which were made in the Year 1855; and also to inquire whether any changes are required to secure the utmost efficiency and economy in the administration of military affairs." The Committee sat during the two Sessions of 1859 and the Session of 1860, when they made their Report.

After reciting the several steps taken in 1854 and 1855 for transferring the Civil Administration and Government of the Army, Commissariat, and Ordnance to the Secretary of State for War, copies of the several instruments of appointment being appended to the Report, the Committee referred to the evidence of the various officers connected with the Army Departments, in relation to the administration of the Army, and particularly to the respective powers and relative position of the Commander-in-Chief and the Secretary of State for War. The evidence thus given before them is appended to their Report. But they did not recommend any alteration in the system then established, further than approving of a scheme for reorganising the War Department proposed by Mr. Sidney Herbert, who at that period was the Secretary of State for War.

In the reference which has been made (p. 675) to the Military and Naval Expenditure from 1776 to 1782, it has been shown that an annual Vote of Credit for 1,000,000*l.* was granted by Parliament, during the American war. It may here be desirable to describe more particularly the special grants of this description which have been made by Parliament. War Votes of Credit were granted by Parliament immediately after the Revolution of 1688. On 2nd November 1689, a Vote of 2,000,000*l.* was passed "for the reducing of Ireland, and joining, this ensuing year, with their Majesties' allies abroad in a vigorous prosecution of the war against France, both by sea and land." On 1st April following, another Vote of Credit for 1,200,000*l.* was passed, "for the public occasions between this and Michaelmas, in prosecuting the war against France, and reducing of Ireland, with speed and vigour."

The next Vote of Credit was passed in 1708, of 500,000*l.*, "for the augmentation of Her Majesty's forces, in order to strengthen the Duke of Saxony, for making good the alliances with the King of Portugal, and for the effectual carrying on the war for recovery of the Spanish Monarchy to the House of Austria."

A further Vote of Credit was passed in 1711, "for the service of the war in Spain and Portugal for the year 1711."

A more indefinite Vote of Credit was granted by Parliament in 1717, in consequence of a message from the King on 3rd April, respecting a threatened invasion from Sweden, in favour of the Pretender. This was a Vote of Credit of 250,000*l.* "to enable his Majesty to concert such measures with foreign Princes and States as might prevent any charge or apprehension from the designs of Sweden, for the future."

In 1718, another Vote of Credit was granted of an unlimited amount applicable to the Navy, in consequence of a message from the King adverting to the threatening state of

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Q. 2775.

Secretary of State for War Department appointed in 1854.

Transfer of Commissariat to War Department.

No. 76 of 1855.

And of Ordnance Department in 1855.

Consolidation of Army and Ordnance Estimates and Grants in 1856.

Report of Committee on Military Organisation in 1860.

No. 441 of 1860.

Votes of Credit.

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affairs in Europe. This Vote authorised the increase of the Navy, the House of Commons engaging at their next meeting to provide for the excess of expenditure.

A similar unlimited Vote of Credit was passed in the following Session, war having been declared against Spain on 16th December 1718. In consequence of a Royal Message, the Commons presented an Address, desiring his Majesty to give orders for augmenting the sea and land forces, promising that they would effectually make good any increase of expense that should arise from such augmentation.

War Votes of Credit have since been frequently granted by Parliament, and concurrently with very large sums granted for Army Extraordinaries to be incurred, which were in themselves Votes of Credit restricted to army expenditure for the year for which they were granted.

The amounts of War Votes of Credit which have been from time to time granted by Parliament may be seen in the account of the annual grants for Military and Naval Expenditure which concludes this Paper.

The principles upon which Votes of Credit should be applied by the Naval and Military Departments, and sums expended for special and extraordinary War expenditure should be charged against the Grants of Parliament, are laid down in the Treasury Minute of 24th February 1852, which was presented to Parliament in 1856, amongst the series of Papers relating to the Audit of Naval and Military Accounts. A Vote of Credit, when granted for War purposes, is unappropriated as to the particular service to which it may be applied, or to the period in which it is to be expended. It has been the established practice that the ordinary Grants for Naval and Military Expenditure must be exhausted before the special Vote is applied. This restriction is indeed generally expressed in the terms of the Vote. Thus the Vote of Credit of 300,000 £. in the Session of 1851 for the Kaffir War was granted "towards defraying the expenses of the Kaffir War, beyond the ordinary grants for Army, Navy, Ordnance, and Commissariat Services for the years 1850-1 and 1851-2." And each of the two Votes of Credit for 3,000,000 £., during the Russian War in 1854-5 and 1855-6, were granted "to provide for any additional expense which may arise in consequence of the War in which Her Majesty is now engaged against the Emperor of all the Russias."

Sec Q. 3988, &c.

It was shown by the evidence before the Public Monies Committee in 1856, that a Vote of Credit must therefore be applied to cover any excess of expenditure arising from the War, but not otherwise, in any one of the Military or Naval Departments, and that its application is entirely under the control of the Treasury. The Board of Audit would accept the authority of the Army and Navy Departments in dealing with the Army and Navy Votes, and the Treasury authority in dealing with the Vote of Credit, so far as it had been used for either department for war purposes. Votes of Credit in more recent times have taken the place of Army Extraordinaries, and they have been practically applied through the Commissariat Chests abroad; and until the accounts of the several services are finally adjusted, it is impossible to determine to what services the amount of the Vote of Credit has been actually made applicable.

Militia.

With respect to the preceding statements of the Army Expenditure, it should be observed that no charges for the disembodied Militia are included previously to 1809.

Original organisation in 1662.

The first organisation of a local Militia force in England was authorised in 1662 by the Act 13 & 14 Charles 2, c. 3, for ordering the forces in the several counties of this kingdom. The sole and supreme command of the Militia was declared to be in the Sovereign, to be exercised through the lieutenants in the respective counties, who were to call together, arm, and array all such persons as the Sovereign should direct, to be employed within England and Wales in suppressing insurrections and rebellions, and in repelling invasions.

In case of being actually called out for service, each soldier was to be furnished by the local authorities with one month's pay in hand, and provision was to be made out of the public revenue for repayment of the amount so advanced and for satisfaction of the officers' pay, during such time, not exceeding one month, as they should be with their soldiers in actual service.

The Act of 1662 specifies the persons to serve in the Militia, the arms to be used, and the times appointed for training and mustering. The Militia were not to be compelled to march out of the kingdom.

Further Act of 1699.

The first Act relating to the Militia passed after the Revolution was the 10 & 11 Will. 3, c. 12, for raising the Militia for the year 1699, which provided for this force being so raised notwithstanding the month's pay previously advanced being not repaid. This provision was made perpetual in 1703 by the Act 1 Anne, Stat. 2, c. 23.

Existing system first established in England in 1756.

Soon after the breaking out of the Seven Years' War, further provisions were made by Parliament for calling out the Militia in England and Wales, by the Act 30 Geo. 2, c. 25, passed in 1756. The number of men to be raised in each county was specified in the Act, amounting to 28,840 in the 42 counties of England (Yorkshire being divided into three Ridings), and 1,820 in the 12 counties of Wales, and provisions were contained for choosing the men by ballot, out of all those between the ages of 18 and 50, with certain stated exceptions. In case of invasion or rebellion, the King was empowered to order the Militia to be drawn out and embodied, when they were to receive the same pay as His Majesty's Forces, and to be subject to the Articles of War.

The

The Act of 1756 was to continue in force for five years. It was amended by a further Act in 1757, 31 Geo. 2, c. 26, which contained a provision that, when the Militia was ordered out into actual service, every Militia man was to receive one guinea from the receiver of land tax for the county on the day appointed for marching; and the receiver was to be allowed in his accounts for all such marching guineas.

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No Vote to provide for the charge of the Militia was passed in the Session of 1756. In the Session of 1757, the first Vote was passed for this head of service, of 100,000*l.* for the pay and clothing of the Militia for 1758, and for defraying such expenses as were actually incurred in 1757. In the Appropriation Act, which includes this Grant in Supply, the produce of the land-tax, which was granted annually, is recited amongst the Ways and Means to provide for the several Supply Grants. A further Act of the same Session, 31 Geo. 3, c. 30, was specially passed for applying the sum so granted for the Militia, and directed that the requisite advances should be made from time to time by the Receiver General of Land-tax for the County, for the pay and other allowances, including pay for clothing of the Militia, all which sums were to be allowed in his accounts.

Charges of disembodied militia paid out of gross revenue of Land tax up to 1809.

The amounts thus authorised to be paid for charges of the disembodied Militia out of the gross revenues of the land-tax were continued, under the authority of subsequent annual Acts, until the year 1809, the result being that, in the accounts of net income and expenditure, the whole amount of land tax so applied was excluded from the accounts of net public income, and the total expenditure for the disembodied Militia was excluded from the accounts of net public expenditure, although provided for amongst the Supply Grants in the annual Appropriation Acts.

In, 1809 the duties involved in defraying the charge of the pay and clothing of the disembodied Militia out of the Parliamentary Grant for that service, were transferred to the Secretary at War, under 49 Geo. 3, c. 87. But the practice of paying the customary contingent allowances for the Militia out of the gross produce of the land tax was continued up to the year 1830, when the annual calling out of the Militia was discontinued.

Attention was called to this practice by the Commissioners of Public Accounts in the first Report, dated 27th November 1780; but as the payments for the Militia in any one county did not amount to a considerable sum, the Commissioners concurred in the propriety of their being made out of the current receipts of the land tax.

In the Appendix to the Report of the Finance Committee of 1786, it was shown that the following sums were paid for the service of the militia out of the gross revenue of the land tax in the eight years ending in 1782, the militia having been embodied in 1778, and the charge for the pay and clothing then falling upon the Army Grants:

Amounts so paid, 1775-1782,

—	Pay for Annual Exercise.		Clothing.		Contingent Expenses.		TOTAL.
	£.		£.		£.		£.
Anno. 1775 - -	49,462		45,671		56,190		151,323
" 1776 - -	49,929		11,058		57,325		118,312
" 1777 - -	48,407		8,068		58,603		114,978
				Marching Money.	General and Sub-division Meetings.		
				£.	£.		
" 1778 - -	67		48,499	35,779	5,384		89,729
" 1779 - -	-		-	15,142	4,676		19,818
" 1780 - -	-		-	10,946	3,973		14,919
" 1781 - -	-		-	15,203	4,794		19,997
" 1782 - -	-		-	10,624	4,578		15,202

During the years of peace between the close of the American war and the breaking out of the war with France, it was shown in the Appendix to the Report of the Finance Committee of 1791, that the average annual expense of the militia, which was paid out of gross land tax in the six years 1786-1791 inclusive, amounted to 93,000*l.*

And from 1786 to 1791.

In 1761, the Militia Acts were consolidated by 2 Geo. 3, c. 20, all former Acts being repealed. They were again consolidated by 26 Geo. 3, c. 107, in 1786.

Consolidation of the Militia Acts in 1761 and 1786.

In 1802, upon the recommencement of the war with France, the militia laws were amended by the 42 Geo. 3, c. 90, and the force augmented. In the 42 counties of England (including three Ridings of Yorkshire) 36,964 men were to be raised, and 3,004 men in the 12 counties of Wales. These quotas were to continue for three years, and thenceforward as should be settled by his Majesty's Privy Council. The ballot for the militia was to apply to all men between the ages of 18 and 45, unless specially exempted.

Augmentation of militia in England in 1802;

The following Act of the same Session, 42 Geo. 3, c. 91, extended the raising of the militia to Scotland. The quotas of men for the 33 counties, including the City of Edinburgh, amounted to 8,000. In other respects, the provisions of the militia laws in England were extended to Scotland.

And militia then first raised in Scotland.

The first Militia Act was passed in Ireland in 1715, during the period of the rising in England in favour of the Pretender. The Irish Act, 2 Geo. 1, c. 9, authorised the

Militia first raised in Ireland in 1715, as a Protestant force,

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Government to raise a militia force in the several counties, and to empower the local authorities to enlist all men between the ages of 16 and 60, being Protestants, and to fine and imprison them if they refused, or neglected to find a substitute. The expenses of the militia were to be defrayed by local rates, and double rates were to be charged on Papists and those refusing to take the oath of abjuration.

And re-organised as in England in 1777.

The powers of this Act were continued by subsequent Acts, until in the year 1777, when the Irish Act, 17 & 18 Geo. 3, c. 13, was passed to establish a militia force in Ireland under regulations more nearly resembling those which had been adopted in England. The Irish Government was empowered to issue commissions to Protestants in such counties as they should deem fit, for the purpose of raising a militia force by voluntary enlistment from among Protestants between the ages of 18 and 50, the whole number raised in any one county not being less than 100 or more than 500, except in the county Dublin, where the number was not to exceed 1,000, and the county Cork 600. The arms and clothing of the militia were to be provided by the Government out of public money, and the pay to be furnished by grand jury presentments in each county.

Extended without distinction of creed in 1793.

In 1793, the existing militia laws in Ireland were repealed by 33 Geo. 3, c. 22, and a new system, similar to that in England, was established for raising a larger militia force, without distinction of creed. A definite quota of men, to be chosen by ballot, was fixed for each county, amounting in the whole to 15,486 men. The Irish militia were, on no account, to be ordered to go out of Ireland. By a further Act of this Session, 33 Geo. 3, c. 33, a sum of 353,836 l. (Irish) was granted for the charge of the Embodied Militia in Ireland, for the year 1793.

Augmentation of Irish militia in 1795 and 1804.

Some additional provisions were made in 1795 by the Irish Act, 35 Geo. 3, c. 2, and the whole militia force was increased to 21,660 men. In 1804, the Irish militia was further augmented under the provisions of 44 Geo. 3, c. 33; and Acts were also passed from time to time to empower the employment in Great Britain of Irish militia volunteering for this purpose.

Enrolment of militia suspended in 1829.

The annual enrolment of the Militia of the United Kingdom was continued after the close of the war with France, until the year 1829, when it was suspended by the Act 10 Geo. c. 10. From this period until 1852, Acts were annually passed which continued the suspension of the enrolment of the Militia to the end of the next Session of Parliament.

Re-enrolment and augmentation of the militia in 1852.

In 1852, the Act 15 & 16 Vict. c. 50, was passed for amending and consolidating the laws relating to the Militia in England. Her Majesty was empowered by the advice of Her Privy Council to raise 80,000 men by voluntary enlistment to serve in the Militia, 50,000 in 1852, and 30,000 in 1853, and to fix the quotas for the several counties in England and Wales. If not raised by voluntary enlistment, ballot might be resorted to amongst men not exceeding 35 years of age. In case of invasion or imminent danger, the number of men to be raised might be increased to 120,000.

Certain other powers were granted to Her Majesty and to the Secretary at War, as to the raising, calling out, and pay of the Militia; and the provisions of the Act 42 Geo. 3, c. 90, as amended, were extended to this Act.

The provisions of the Act were declared to be in substitution for, not in addition to, those of the Act of 1802. They were applicable to England and Wales only, the provisions of the former Acts relating to Scotland and Ireland remaining in force. The Act 15 & 16 Vict. c. 74, provided for the defraying the charge of the Militia for the year 1852, in the form of the customary annual Act.

Further augmentation of the militia in 1854.

The enrolment of the Militia was suspended for the year 1853, in Scotland and Ireland, the provisions of the Act of 1852 being alone carried into effect in England. But in 1854, upon the breaking out of the Crimean War, several Acts were passed relating to the Militia.

The Act 17 Vict. c. 13, for the first time authorised the Militia of the United Kingdom to be embodied whenever this country was at war with any Foreign Power, such power having been formerly limited to cases of actual invasion or rebellion, or imminent danger thereof.

Three other Acts were passed for amending the laws relating to the Militia in England and Wales, Scotland, and Ireland, respectively. Under the Act 17 & 18 Vict. c. 105, further provisions were made in relation to the Militia in England and Wales. Under c. 106, provisions were contained for raising the Militia in Scotland by voluntary enlistment, the total number to be raised being increased to 10,000 men. Under c. 107, similar provisions were contained for raising the Militia in Ireland by voluntary enlistment, and the total number of men to be raised was increased to 30,000.

The balloting for the Militia was suspended by the Act 17 & 18 Vict. c. 108, and c. 109 provided for the method of defraying the charges of the Militia in the United Kingdom.

Militia empowered to volunteer to serve with the army abroad in 1855.

In order to enable the Militia to form a more important aid to the regular forces, the first Act passed in the Session of 1855, 18 Vict. c. 1, empowered the Militia to volunteer to serve out of the United Kingdom, and to be incorporated into regiments with the Army on actual service. This Act was to continue in force until one year after the ratification of a definitive treaty of peace.

Parliamentary provisions since 1855.

In subsequent years, the customary annual Acts have been passed for defraying the charges of the Militia, and in 1860, under a further Act for amending the Militia laws, Her

Her Majesty was authorised, in case of actual invasion or imminent danger thereof, to increase the Militia force to be raised in Scotland to 15,000 men, and in Ireland to 45,000. Appendix, No. 13.

The following Information relating to the Militia Force of the United Kingdom for the year 1869, has been laid before Parliament (No. 155 of 1870.) Militia Force in 1869.

MILITIA FORCE.

Year 1869.	Establishment.					Total Number in Training in 1869.				
	Officers.	Non Commissioned Officers.	Corporals.	Drummers.	Privates.	Officers.	Non-Commissioned Officers.	Corporals.	Drummers.	Privates.
England and Wales - -	3,053	3,329	2,651	809	80,000	1,857	3,102	2,481	802	66,243
Scotland - - - -	432	442	332	109	10,000	271	436	333	107	9,587
Ireland - - - - -	1,198	1,255	958	303	30,000	-	-	Not trained.		
United Kingdom - -	4,683	5,026	3,941	1,221	120,000	2,128	3,538	2,814	909	75,830

During the long war with France, when there was imminent danger of an invasion of this country in the year 1802, provisions for raising yeomanry and volunteer corps in Great Britain were passed in the Act 42 Geo. 3, c. 66. This Act was amended and extended by two subsequent Acts, 43 Geo. 3, c. 121, and 44 Geo. 3, c. 54. Yeomanry and volunteer corps raised in 1802-4.

Some further Acts were subsequently passed in relation to the yeomanry and volunteer corps, which are recited in the Schedule to the Act 26 & 27 Vict. c. 65, passed in 1863, for consolidating and amending the Acts relating to the Volunteer force in Great Britain, which repealed the previous Acts. Volunteer Act, 1863.

Under powers contained in the existing Acts, Rifle Volunteer corps had been formed; which were recognised by Parliament in the "Rifle Volunteers Grounds Act, 1860," 23 & 24 Vict. c. 140. But the Volunteer Act, 1863, contained more extended provisions for the organisation and discipline of the new Rifle Volunteer Force in Great Britain, and for its regulation by the Secretary of State, as well as for its being called out for actual military service in case of actual or apprehended invasion. The Act did not extend to Ireland.

In concluding this portion of the explanatory notices which relates to the Naval and Military Expenditure, it may be useful to show in a tabular form the amounts of the Parliamentary Grants for Navy, Army, and Ordnance in each year, from 1688 to 1869, distinguishing any special heads of these services which may appear to require separate notice. This Account may be prefaced with the following remarks:— Tabular Account of Grants for Navy, Army, and Ordnance, 1688-1869.

1. The amounts of the Grants have been taken from the following authorities: Prefatory remarks.

The detailed amounts of the Naval and Military Grants in the Annual Appropriation Acts, and for the earlier periods, in the Estimates printed in the Commons Journals of Parliaments of Great Britain and of Ireland.

Abstracts of these Grants, viz.:—

Great Britain - 1688-1753. In Postlethwayte's History of the Public Revenue, London, 1759; the writer being an officer of Her Majesty's Treasury.

United Kingdom, 1790-1820. Commons Return, No. 314 of 1821.
1800-1858-9. „ No. 88 of 1859, Sess. 2.
1816-1858-9. „ No. 213 of 1859, Sess. 1.

And an official Treasury book, containing an abstract of Navy Grants for each year, 1688-1820.

2. The amounts of the Grants for Great Britain only are stated up to the year 1790 the Naval and Military Expenditure of Ireland having been until then comparatively small.

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See *ante*, p. 384.

Before 1793, the Military Establishment of Ireland was regulated by the sole authority of the Sovereign, so far as relates to its expenditure. The number of men, according to the Military Establishment fixed by the Royal Warrant of King George III., was 12,000. This number was increased to 15,235 by the Irish Parliament in 1769, and the necessary Ways and Means were provided and continued from time to time by subsequent Acts. In the Session of 1793, when 5,000 additional men were voted by the Irish Parliament, the usual course was adopted of providing Ways and Means to meet the necessary expenditure, no specific sum being granted in Supply for Army Services, although estimates of the amount required were laid before the Irish House of Commons. Later in the Session of 1793, after the passing of the Act 33 Geo. 3, c. 34, for regulating the Irish Civil List, the sum of 439,957 *l.* Irish (401,499 *l.* British) was appropriated for Militia purposes in Ireland by the Act 33 Geo. 3, c. 39. In the subsequent Session of the Irish Parliament, all the Supplies were appropriated in the same manner as in the Parliament of Great Britain.

In the following account, the amounts of the Irish Grants for 1791, 1792, and 1793, are taken from the Estimates contained in the Irish Commons Journals.

3. The annual charge for Ordnance Sea Service was included in the Total Navy Grant up to 1825; from which period only this Service has formed part of the Total Ordnance Grant for each year.

4. The Transport Service for the conveyance of troops was included in the Army Grant in the reign of King William III., and up to the year 1802. It was subsequently included in the Navy Grant, together with the charge of provisions of troops during transport. This head included also the charge of the conveyance of convicts up to 1848, when it was transferred to Class III. of the Miscellaneous Civil Service Grants.

5. No public charge was incurred for the Out-Pensioners of Greenwich Hospital until 1821, from which period the annual charge formed part of the Navy Grants.

6. The whole charge of the Post Office Packet Service was transferred to the Navy Grant in 1837, various sums for the hire of packets having previously been included in Navy Services. It continued to form part of the Navy Grants until 1860, when the annual charge of this Service was re-transferred to the Post Office Department.

7. The amount of the Navy Debt at the close of each year up to 1821 is shown in the following Account. It consisted of the outstanding amount of Navy, Victualling, and Transport Bills, after deducting the balance of cash in the hands of the Treasurer of the Navy. The details of this Navy Debt are shown in Appendix VII. of the Annual Finance Accounts from 1801 to 1822; but after this period the account was omitted in the new form of Finance Accounts, recommended by the Parliamentary Committee of 1822. By the discontinuance of 90 and 60 day bills, and the more general adoption of ready money payments, the Navy Debt soon after practically ceased.

8. The charge of the Barrack Service was included in the Total Army Grant up to 1822, when it was transferred to the Ordnance; and, in like manner, some other similar charges for Barracks and Military Buildings, &c. in the Colonies, which had previously been defrayed out of Army Extraordinaries, were transferred to the Ordnance Department in 1826.

9. In 1834 the charge for Out-Pensioners of the Ordnance Military Corps (amounting in 1834-5 to 175,214 *l.*) was transferred from the Ordnance to the Army Estimates.

10. The charge for the Commissariat was included in the Army Grants up to 1828, and from that year was voted separately. A portion of this charge was included in the Grant for the Ordnance Service from 1823 up to 1855, when the Army and Ordnance Grants were consolidated.

11. The changes from time to time in the mode of appropriating the proceeds of Old Stores in the Naval and Military Departments, either in deduction from the total estimate, or otherwise, have been already mentioned at p. 489.

12. War Votes of Credit, though for the most part actually applied to defray the excess of Army Expenditure, were also applicable to any excess of War Expenditure beyond the Grants for either Navy, Army, or Ordnance Services; and a portion of the Vote of Credit was frequently applied to pay off part of the Navy Debt.

AN ABSTRACT ACCOUNT of SUMS Granted by Parliament for NAVY, ARMY, and ORDNANCE SERVICES, as shown in the several Appropriation Acts, including WAR VOTES of CREDIT, in each Year from 1688 to 1869.

GRANTS for NAVY SERVICES (GREAT BRITAIN).

Y E A R.	Number Voted.			Number Borne (including Marines on Shore).	Ordinary Charges.	Ordnance for Sea Service.	To Pay off Navy Debt.	Total Grants.	Navy Debt at end of Year.
	Seamen.	Marines.	TOTAL.						
	£.	£.	£.		£.	£.	£.	£.	£.
689	21,695	—	21,695	22,332	1,085,834	112,814	—	1,198,648	567,542
690	27,814	—	27,814	31,971	1,612,976	—	—	1,612,976	—
691	29,970	—	29,970	35,317	1,640,759	150,935	—	1,791,694	—
692	30,000	—	30,000	40,274	1,478,390	97,500	—	1,575,890	—
693	33,010	—	33,010	43,827	1,754,864	171,652	—	1,926,516	1,430,439
694	40,000	—	40,000	47,710	1,792,000	203,000	500,000	2,500,000	1,564,856
695	40,000	—	40,000	48,514	2,200,712	182,000	—	2,382,712	1,663,078
696	40,000	—	40,000	47,677	2,334,972	182,000	—	2,516,972	1,758,009
697	40,000	—	40,000	44,743	2,190,197	182,000	—	2,372,197	2,075,233
698	10,000	—	10,000	22,519	736,733	26,000	776,389	1,539,122	2,245,957
699	15,000	—	15,000	15,834	961,000	39,000	296,383	1,296,383	1,440,363
700	7,000	—	7,000	7,754	638,142	18,200	300,000	956,342	1,334,233
701	30,000	—	30,000	22,869	1,102,000	78,000	200,000	1,380,000	1,264,722
702	40,000	5,000	45,000	33,363	2,105,314	104,000	—	2,209,314	1,525,522
703	40,000	5,000	45,000	40,805	2,105,314	104,000	—	2,209,314	1,576,694
704	40,000	5,000	45,000	40,433	1,976,000	104,000	—	2,080,000	2,266,865
705	40,000	8,000	48,000	43,081	2,126,000	104,000	—	2,230,000	2,640,938
706	40,000	8,000	48,000	46,125	2,130,711	104,000	—	2,234,711	3,211,937
707	40,000	8,000	48,000	45,055	2,096,000	114,000	—	2,210,000	3,562,751
708	40,000	8,000	48,000	44,529	2,096,000	114,000	—	2,210,000	3,628,505
709	40,000	8,000	48,000	47,647	2,096,000	104,000	—	2,200,000	4,969,247
710	40,000	8,000	48,000	46,493	2,096,000	104,000	—	2,200,000	5,655,536
711	40,000	8,000	48,000	46,735	2,096,000	104,000	—	2,200,000*	800,961
712	40,000	8,000	48,000	38,106	2,156,000	104,000	—	2,260,000	425,471
713	20,000	—	20,000	21,636	1,150,000	50,000	—	1,200,000	1,011,098
714	10,000	—	10,000	13,098	742,700	26,000	300,000	1,068,700	1,100,040
715	8,000	—	8,000	13,475	1,112,948	33,800	—	1,146,748	696,671
716	10,000	—	10,000	13,827	958,473	26,000	—	984,473	1,043,337
717	10,000	—	10,000	13,086	921,560	26,000	—	947,560	764,088
718	10,000	—	10,000	15,268	884,174	26,000	—	910,174	1,072,697
719	13,500	—	13,500	19,611	968,033	35,100	—	1,003,133	1,450,258
720	13,500	—	13,500	21,188	964,542	35,100	398,092	1,397,734	1,503,688
721	10,000	—	10,000	16,746	763,250	26,000	—	789,250	1,506,581
722	7,000	—	7,000	10,122	564,599	18,200	1,025,095	1,607,894	777,057
723	10,000	—	10,000	8,078	703,889	32,500	—	736,389	1,078,573
724	10,000	—	10,000	7,037	708,623	26,000	—	734,623	721,776
725	10,000	—	10,000	6,298	521,096	26,000	—	547,096	1,255,491
726	10,000	—	10,000	16,872	706,181	26,000	—	732,181	1,630,794
727	20,000	—	20,000	20,697	1,187,071	52,000	—	1,239,071	1,937,023
728	15,000	—	15,000	14,917	956,561	39,000	500,000	1,495,561	1,188,960
729	15,000	—	15,000	14,859	957,026	39,000	—	996,026	1,335,061
730	10,000	—	10,000	9,686	837,787	26,000	—	863,787	1,396,724
731	10,000	—	10,000	11,183	716,034	26,000	—	742,034	1,445,843
732	8,000	—	8,000	8,360	678,035	20,800	—	698,835	1,624,101
733	8,000	—	8,000	9,682	727,433	20,800	—	748,233	1,873,951
734	20,000	—	20,000	23,247	1,200,670	52,000	1,200,000	2,452,670	693,503
735	30,000	—	30,000	28,819	1,690,914	78,000	—	1,768,914	491,361

* In 1711, Navy Debt to the amount of 5,662,592 £. was funded in South Sea Stock.

Grants for Navy Services (Great Britain)—continued.

Y E A R.	Number Voted.			Number Borne (including Marines on Shore).	Ordinary Charges.	Ordnance for Sea Service.	Transport Service, and Victualling of Troops.	To Pay off Navy Debt.	Total Grants.	Navy Debt at end of Year.
	Seamen.	Marines.	TOTAL.							
					£.	£.	£.	£.	£.	£.
1736 - - -	15,000	—	15,000	17,010	998,436	39,000	—	—	1,037,436	494,939
1737 - - -	10,000	—	10,000	9,858	773,201	26,000	—	—	799,201	507,555
1738 - - -	20,000	—	20,000	17,668	1,241,886	51,000	—	—	1,292,886	346,945
1739 - - -	12,000	4,890*	16,890	23,604	810,822	45,867	—	—	856,689	824,684
1740 - - -	35,000	6,930	41,930	37,181	2,066,688	91,000	—	—	2,157,688	1,301,526
1741 - - -	35,000	11,550	46,550	47,121	2,384,946	104,000	229,840	—	2,718,786	1,936,571
1742 - - -	40,000	11,550	51,550	44,283	2,281,010	104,000	380,564	—	2,765,574	2,351,843
1743 - - -	40,000	11,550	51,550	49,865	2,380,817	104,000	168,947	—	2,653,764	2,573,509
1744 - - -	40,000	11,550	51,550	53,754	2,385,640	104,000	31,445	—	2,521,085	3,349,823
1745 - - -	40,000	11,550	51,550	53,498	2,404,733	104,000	58,351	—	2,567,084	4,022,328
1746 - - -	40,000	11,550	51,550	58,011	2,406,303	104,000	151,232	—	2,661,535	5,506,144
1747 - - -	40,000	11,550	51,550	58,508	2,404,515	104,000	272,396	1,000,000	3,780,911	5,473,374
1748 - - -	40,000	11,550	51,550	50,596	2,400,918	104,000	135,434	1,000,000	3,640,352	5,459,677
1749 - - -	17,000	—	17,000	18,602	1,135,678	44,200	—	4,000,000	5,179,878	1,866,752
1750 - - -	10,000	—	10,000	12,040	995,521	26,000	—	—	1,021,521	1,716,923
1751 - - -	8,000	—	8,000	9,972	835,759	20,800	—	200,000	1,056,559	1,675,793
1752 - - -	10,000	—	10,000	9,771	869,204	25,357	—	900,000	1,794,561	944,901
1753 - - -	10,000	—	10,000	8,346	784,207	26,000	—	—	810,207	1,132,106
1754 - - -	10,000	—	10,000	10,149	884,889	26,000	—	—	910,889	1,296,568
1755 - - -	22,000	—	22,000	33,612	957,089	57,200	—	700,000	1,714,289	1,688,791
1756 - - -	50,000	—	50,000	52,809	2,919,021	130,000	—	300,000	3,349,021	2,238,010
1757 - - -	55,000	11,419	66,419	63,259	3,160,939	143,000	—	200,000	3,503,939	3,462,967
1758 - - -	60,000	14,845	74,845	70,694	3,418,421	156,000	—	300,000	3,874,421	4,575,429
1759 - - -	70,000	14,845	84,845	84,464	3,412,491	156,000	667,772	1,000,000	5,236,263	5,391,830
1760 - - -	70,000	18,355	88,355	86,626	3,926,629	182,000	501,079	1,000,000	5,609,708	5,228,695
1761 - - -	70,000	18,355	88,355	80,954	3,933,755	182,000	479,035	1,000,000	5,594,790	5,607,001
1762 - - -	70,000	19,061	89,061	84,797	3,937,227	182,000	835,025	1,000,000	5,954,252	5,929,125
1763 - - -	30,000	4,287	34,287	38,350	5,050,977	78,000	—	—	5,128,977†	4,046,899
1764 - - -	16,000	4,287	20,287	20,603	1,403,200	41,600	—	650,000	2,094,800	3,926,915
1765 - - -	16,000	4,287	20,287	19,226	1,404,366	41,600	—	1,500,000	2,945,966‡	2,484,595
1766 - - -	16,000	4,287	20,287	16,817	1,480,683	41,600	—	1,200,000	2,722,283	1,456,921
1767 - - -	16,000	4,287	20,287	15,755	1,527,721	41,600	—	300,000	1,869,321	1,203,072
1768 - - -	16,000	4,287	20,287	15,511	1,484,757	41,600	—	—	1,526,357	1,339,158
1769 - - -	16,000	4,287	20,287	16,730	1,483,069	41,600	—	400,000	1,924,669	1,082,846
1770 - - -	16,000	4,287	20,287	19,768	1,480,467	41,600	—	100,000	1,622,067	1,497,454
1771 - - -	33,336	6,664	40,000	31,310	2,778,500	104,000	—	200,000	3,082,500	1,195,410
1772 - - -	18,336	6,664	25,000	26,299	2,005,665	65,000	—	—	2,070,665	1,535,383
1773 - - -	15,646	4,354	20,000	21,688	1,833,573	52,000	—	—	1,885,573	1,886,760
1774 - - -	15,646	4,354	20,000	19,928	1,852,917	52,000	—	200,000	2,104,917	1,886,100
1775 - - -	13,226	4,774	18,000	19,846	1,637,260	46,800	—	—	1,684,060	2,696,579
1776 - - -	21,335	6,665	28,000	31,084	2,154,256	72,800	—	1,000,000	3,227,056	3,624,420
1777 - - -	34,871	10,129	45,000	52,836	3,093,306	117,000	—	1,000,000	4,210,306	4,003,574
1778 - - -	48,171	11,829	60,000	72,258	3,845,896	156,000	—	1,000,000	5,001,896	5,175,607
1779 - - -	52,611	17,389	70,000	87,767	4,407,069	182,000	—	—	4,589,069	8,357,878
1780 - - -	66,221	18,779	85,000	97,898	5,282,284	221,000	—	1,500,000	7,003,284	10,372,628
1781 - - -	69,683	20,317	90,000	99,362	5,502,277	234,000	—	3,200,000	8,936,277	11,318,451
1782 - - -	78,695	21,305	100,000	105,443	6,303,206	260,000	—	1,500,000	8,063,206	14,207,414
1783 - - -	84,709	25,291	110,000	65,677	6,197,833	286,000	—	—	6,483,833	15,510,768
1784 - - -	21,505	4,495	26,000	28,878	3,086,269	67,600	—	—	3,153,869§	10,792,887
1785 - - -	14,380	3,620	18,000	22,183	2,504,508	46,800	—	—	2,551,308	1,712,490
1786 - - -	14,380	3,620	18,000	17,259	2,387,527	46,800	—	—	2,434,327	1,608,208
1787 - - -	14,140	3,860	18,000	19,444	2,239,200	46,800	—	—	2,286,000	1,892,650
1788 - - -	14,330	3,670	18,000	19,740	2,364,607	46,800	—	—	2,411,407	2,216,651
1789 - - -	16,140	3,860	20,000	20,396	2,276,570	52,000	—	—	2,328,570	2,370,439
1790 - - -	16,140	3,860	20,000	39,526	2,181,637	52,000	—	200,000	2,433,637	1,818,020

* In the years 1740 to 1742 and 1746, the Vote for the Marines (206,254 *l.*) was taken separately, and in the years 1743 to 1745 it was included in the Army Grant. The whole amount voted is here included in the Navy Grant.

	£.
† In 1763, Navy, Victualling and Transport Bills were also funded to the amount of	2,888,209
‡ In 1765	1,367,670
§ In 1784	5,945,800
In 1785	9,404,001

Grants for Navy Services (Great Britain to 1799 ; Great Britain and Ireland, from 1800)—*continued*.

YEAR.	Number Voted.			Number Borne (including Marines on Shore).	Navy Services.	Transport Service, and Victualling of Troops, Prisoners of War, and Convicts.	Ordnance for Sea Service.	For Hire of Packets.	To Pay off Navy Debt.	TOTAL.	Debt of Navy at end of Year.	Proceeds of Old Naval and Victualling Stores, made part of Navy Grant.
	Seamen.	Marines.	TOTAL.									
1791 -	19,200	4,800	24,000	34,907	£. 3,946,005	£. —	£. 62,400	£. —	£. —	£. 4,008,405	£. 2,301,280	£. —
1792 -	11,575	4,425	16,000	17,361	1,812,882	—	41,600	—	131,000	1,985,482	2,745,991	—
1793 -	40,000	5,000	45,000	59,042	3,279,915	—	117,000	—	575,000	3,971,915	5,444,366	—
1794 -	72,885	12,115	85,000	83,891	5,304,332	—	221,000	—	—	5,325,332†	7,108,074	—
1795 -	85,000	15,000	100,000	99,608	6,055,523*	—	260,000	—	—	6,315,523‡	10,768,985	—
1796 -	95,000	15,000	110,000	112,382	6,766,552	—	286,000	—	500,000	7,552,552§	4,158,744	—
1797 -	100,000	20,000	120,000	120,046	7,721,673	—	312,000	—	5,000,000	13,033,673	6,458,490	—
1798 -	100,000	20,000	120,000	119,592	11,859,389	1,200,000	390,000	—	—	13,449,389	5,556,034	—
1799 -	100,000	20,000	120,000	120,409	11,953,013	1,311,000	390,000	—	—	13,654,013	5,992,288	—
1800 -	88,842	22,696	111,538	123,527	11,366,580	1,890,000	362,500	—	—	13,619,080	8,705,886	—
1801 -	103,226	28,312	131,538	131,959	13,318,818	2,110,719	427,500	—	—	15,857,037	9,073,071	—
1802 -	73,989	20,472	94,461	77,765	10,150,985	1,375,589	307,000	—	2,000,000	13,833,574	3,105,648	—
1803 -	78,000	22,000	100,000	67,148	9,149,378	802,000	260,000	—	—	10,211,378	4,037,308	—
1804 -	78,000	22,000	100,000	99,372	11,054,190	971,416	325,000	—	—	12,350,606	3,933,099	—
1805 -	90,000	30,000	120,000	114,012	13,088,630	1,557,000	390,000	—	—	15,035,630	5,911,588	—
1806 -	90,000	30,000	120,000	122,860	13,779,341	1,695,000	390,000	—	—	15,864,341	5,520,208	—
1807 -	99,600	31,400	130,000	130,917	14,677,837	2,300,000	422,500	—	—	17,400,337	4,993,549	—
1808 -	98,600	31,400	130,000	139,605	14,951,648	2,544,400	821,500	—	—	18,317,548	4,625,324	—
1809 -	98,600	31,400	130,000	144,387	15,116,967	3,870,000	591,500	—	—	19,578,467	5,916,401	—
1810 -	113,600	31,400	145,000	146,312	14,446,870	4,791,064	591,500	—	—	19,829,434	5,591,823	—
1811 -	113,600	31,400	145,000	144,762	15,099,250	5,176,894	659,750	—	—	20,935,894	4,890,774	420,364
1812 -	113,600	31,400	145,000	144,844	14,759,509	5,022,890	659,750	—	—	20,442,149	6,057,913	441,218
1813 -	108,600	31,400	140,000	147,047	15,731,210	4,843,802	637,000	—	—	21,212,012	8,562,291	601,908
1814 -	90,715	26,208	116,923	126,414	13,663,982	5,116,089	532,000	—	—	19,312,071	6,361,076	576,350
1815 -	70,384	15,000	85,384	78,891	13,608,497	5,035,703	388,500	—	—	19,032,700	3,694,821	758,976
1816 -	24,000	9,000	33,000	35,196	7,626,896	2,337,300	150,150	—	—	10,114,346	1,735,731	679,905
1817 -	13,000	6,000	19,000	22,944	5,374,495	561,527	49,400	—	1,660,000	7,645,422	1,614,106	400,000
1818 -	14,000	6,000	20,000	23,026	5,957,861	498,948	91,000	—	—	6,547,809	1,376,135	250,000
1819 -	14,000	6,000	20,000	23,230	5,733,141	703,640	91,000	—	—	6,527,781	1,258,175	334,487
1820 -	15,000	8,000	23,000	23,985	5,957,271	635,424	104,650	—	—	6,691,345	1,193,455	263,820
1821 -	14,000	8,000	22,000	24,937	5,771,686	511,900	100,100	—	—	6,383,686	1,105,631	163,400
1822 -	13,000	8,000	21,000	23,806	4,902,425	496,000	81,900	—	—	5,480,325	—	151,000
1823 -	16,300	8,700	25,000	26,314	4,975,990	385,300	81,250	—	—	5,442,540	—	—
1824 -	20,000	9,000	29,000	30,502	5,179,343	443,300	94,250	46,000	—	5,762,893	—	—
1825 -	20,000	9,000	29,000	31,456	5,404,737	443,300	94,250	40,840	—	5,983,127	—	—
1826 -	21,000	9,000	30,000	32,519	5,622,754	475,000	—	37,250	—	6,135,004	—	—
1827 -	21,000	9,000	30,000	33,106	5,609,600	479,000	—	37,250	—	6,125,850	—	—
1828 -	21,000	9,000	30,000	32,818	5,709,840	268,900	—	17,225	—	5,995,965	—	—
1829 -	21,000	9,000	30,000	32,458	5,321,305	525,000	—	32,490	—	5,878,795	—	—
1830 -	20,000	9,000	29,000	31,160	5,107,085	460,000	—	27,870	—	5,594,955	—	—

* Including 184,615 *l.* (200,000 *l.* Irish) granted by the Irish Parliament in 1795 towards manning the Fleet.† Exclusive of 1,907,451 *l.* Navy, Victualling, and Transport Bills, funded in 1794.‡ " 1,490,646 *l.* " " " 1795.§ " 4,226,797 *l.* " " " 1796.|| " 11,595,529 *l.* " " " 1797.

Grants for Navy Services (United Kingdom) — *continued.*

YEAR.	Number Voted.				Number Borne (including Marines on Shore).	Ordinary Charges.	Transport Service, and Victualling of Troops, and Convicts.	Post Office Packet Service.	Excess of Expenditure beyond the Grants of former Years.†	Total Grants.
	Seamen.	Boys.	Marines.	TOTAL.						
						£.	£.	£.	£.	£.
1831 - - -	22,000	—	10,000	32,000	29,336	5,418,501	428,000	24,050	—	5,870,551
1832-3* - -	18,000	—	9,000	27,000	27,328	4,798,359	480,218	23,150	—	6,301,727
1833-4 - -	18,000	—	9,000	27,000	27,701	4,339,034	319,100	—	—	4,658,134
1834-5 - -	17,500	1,000	9,000	27,500	28,066	4,284,534	293,475	—	—	4,578,009
1835-6 - -	15,500	2,000	9,000	26,500	26,041	3,977,723	268,000	—	—	4,245,723
1836-7 - -	22,700	2,000	9,000	33,700	30,195	4,284,198	249,345	—	—	4,533,543
1837-8 - -	23,165	2,000	9,000	34,165	31,289	4,528,709	237,241	22,811	—	4,788,761
1838-9 - -	23,165	2,000	9,000	34,165	32,028	4,596,024	215,966	—	—	4,811,990
1839-40 - -	23,165	2,000	9,000	34,165	34,857	4,980,353	217,158	—	—	5,197,511
1840-1 - -	26,456	2,000	9,000	37,456	37,665	5,559,259	243,215	21,600	—	5,824,074
1841-2 - -	30,500	2,000	10,500	43,000	41,389	6,346,908	267,249	—	191,195	6,805,352
1842-3 - -	30,500	2,000	10,500	43,000	43,105	6,009,875	321,894	407,549	—	6,739,318
1843-4 - -	26,500	2,000	10,500	39,000	40,229	5,608,024	345,764	429,202	—	6,382,990
1844-5 - -	23,500	2,000	10,500	36,000	38,343	5,560,362	257,217	432,541	—	6,250,120
1845-6 - -	27,500	2,000	10,500	40,000	40,084	6,175,868	223,078	544,774	—	6,943,720
1846-7 - -	27,500	2,000	10,500	40,000	43,314	6,724,801	259,485	544,587	—	7,528,873
1847-8 - -	27,500	2,000	11,500	41,000	44,969	6,917,943	264,876	564,337	—	7,747,156
1848-9 - -	27,500	2,000	13,500	43,000	43,978	6,691,024	224,924†	602,662	245,411	7,764,021
1849-50 - -	26,000	2,000	12,000	40,000	39,535	6,126,228	147,200	748,296	323,787	7,345,511
1850-1 - -	26,000	2,000	11,000	39,000	39,093	5,770,652	135,700	766,236	211,159	6,883,747
1851-2 - -	26,000	2,000	11,000	39,000	38,957	5,590,559	143,200	809,496	—	6,543,255
1852-3 - -	27,666	2,000	11,500	41,166	40,451	5,494,888	127,600	870,158	—	6,492,646
1853-4 - -	31,000	2,000	12,500	45,500	45,885	6,132,543	152,950	835,212	213,100	7,333,805
1854-5 - -	46,000	2,000	15,500	63,500	61,457	8,719,929	3,341,750	812,826	—	12,874,505
1855-6 - -	44,000	10,000	16,000	70,000	67,791	11,857,506	6,766,268	755,239	2,015,203	21,394,216
1856-7 - -	37,500	7,500	16,000	61,000	60,659	10,834,927	4,977,200	756,487	204,982	16,773,596
1857-8 - -	34,310	5,890	15,000	55,200	54,291	8,000,526	207,000	965,064	—	9,172,590
1858-9 - -	37,805	6,575	15,000	59,380	59,060	8,440,871	410,500	988,488	—	9,839,859
1859-60 - -	46,508	8,226	16,832	71,566	73,104	11,530,718	245,000	1,004,008	172,383	12,952,109
1860-1 - -	56,603	9,497	18,000	84,100	79,018	12,358,100	478,000	—	—	12,836,100
1861-2 - -	50,446	8,554	18,000	77,000	78,114	12,029,250	247,000	—	—	12,276,250
1862-3 - -	47,397	9,453	18,000	74,850	74,316	11,605,655	188,650	—	364,338	12,158,643
1863-4 - -	47,534	9,466	18,000	75,000	70,888	10,465,882	270,150	—	—	10,736,032
1864-5 - -	45,614	7,386	18,000	71,000	70,031	10,394,421	314,230	—	—	10,708,651
1865-6 - -	44,680	7,320	17,000	69,000	67,890	10,135,559	320,580	—	—	10,456,139
1866-7 - -	44,114	7,336	16,400	67,850	67,054	10,031,947	402,788	—	—	10,434,735
1867-8 - -	43,925	7,758	16,400	68,083	67,553	10,570,277	405,976	—	—	10,976,253
1868-9 - -	43,040	7,760	14,700	65,500	—	11,806,690	350,600	—	90,620	12,247,910

† The amounts contained in this column were generally voted, and in some instances issued from the Exchequer, immediately before the commencement of the financial year in the total grant for which they are here included, as having been granted by the Appropriation Act of such year.

* For five quarters to 31st March 1833.

† Including 43,602 l. for Conveyance of Convicts. No charge for Convicts has been included in the Navy Grants since 1848-9, when it was transferred to Class 3 of the Miscellaneous Civil Service Grants.

GRANTS for ARMY and ORDNANCE SERVICES, including War Votes of Credit. (Great Britain).

YEAR.	Service.	Number of Men Voted.	Ordinary Charges.	Extraordinaries.		Subsidies and Pay, &c. of Foreign Troops.	Transports.	Total Grants.	Votes of Credit.
				To be incurred.	Incurred, unprovided for.				
			£.	£.	£.	£.	£.	£.	£.
1689 - - -	Army - - - Ordnance - - -	— —	1,744,610	500,000	—	—	—	2,244,610	{ 600,000 2,000,000
1690 - - -	Army - - - Ordnance - - -	— —	1,913,384	500,000	—	—	—	2,413,384	1,200,000
1691 - - -	Army - - - Ordnance - - -	69,636	1,880,698	500,000	—	—	—	2,380,698	—
1692 - - -	Army - - - Ordnance - - -	64,924	1,725,015 110,773	— —	— —	— —	100,000 —	1,825,015 110,773	{ —
1693 - - -	Army - - - Ordnance - - -	54,562	1,517,053 210,773	— —	— —	162,738 —	200,000 —	1,679,791 210,773	{ —
1694 - - -	Army - - - Ordnance - - -	83,121	2,132,000 210,773	147,000 —	— —	— —	40,803 —	2,319,808 210,773	{ —
1695 - - -	Army - - - Ordnance - - -	87,702	2,147,647 142,924	— —	— —	159,429 —	50,000 —	2,357,076 142,924	{ —
1696 - - -	Army - - - Ordnance - - -	87,440	2,097,882 210,773	289,227 —	— —	— —	— —	2,297,109 210,773	{ —
1697 - - -	Army - - - Ordnance - - -	87,440	2,007,882 210,773	289,227 —	— —	— —	— —	2,297,109 210,773	{ —
1698 - - -	Army - - - Ordnance - - -	35,875	600,000 60,000	— —	1,203,014* —	— —	— —	1,803,014 60,000	{ —
1699 - - -	Army - - - Ordnance - - -	12,725	550,000 50,000	800,000† —	— —	— —	— —	1,350,000 50,000	{ —
1700 - - -	Army - - - Ordnance - - -	12,725	365,000 25,000	— —	— —	— —	— —	365,000 25,000	{ —
1701 - - -	Army - - - Ordnance - - -	22,725	562,033 25,000	— —	— —	— —	— —	562,033 25,000	{ 700,000
1702 - - -	Army - - - Ordnance - - -	52,396	1,067,000 70,974	— —	— —	194,517 —	— —	1,261,517 70,974	{ —
1703 - - -	Army - - - Ordnance - - -	63,396	1,353,314‡ 70,974	— —	— —	237,464 —	— —	1,590,778 70,974	{ —
1704 - - -	Army - - - Ordnance - - -	70,475	1,611,191 118,363	— —	— —	504,190 —	— —	2,115,381 118,363	{ —
1705 - - -	Army - - - Ordnance - - -	71,411	1,709,276 120,000	— —	76,227 —	611,166 —	60,000 —	2,456,669 120,000	{ —
1706 - - -	Army - - - Ordnance - - -	77,345	1,709,385 120,000	— —	152,402 —	712,797 —	120,000 —	2,694,584 120,000	{ —
1707 - - -	Army - - - Ordnance - - -	94,130	2,046,609 120,000	— —	— —	863,547 —	144,000 —	3,054,156 120,000	{ —
1708 - - -	Army - - - Ordnance - - -	91,188	2,203,432 120,000	— —	— —	683,462 —	144,000 —	3,030,894 120,000	{ 500,000
1709 - - -	Army - - - Ordnance - - -	102,642	2,421,505 180,000	301,748 —	288,103 —	860,669 —	144,000 —	4,016,025 180,000	{ —
1710 - - -	Army - - - Ordnance - - -	113,268	2,749,314 130,000	— —	234,975 —	874,619 —	144,000 —	4,002,908 130,000	{ —
1711 - - -	Army - - - Ordnance - - -	138,882	1,642,713 130,000	— —	292,369 —	785,730 —	144,000 —	2,864,812§ 130,000	{ 1,500,000
1712 - - -	Army - - - Ordnance - - -	144,650	2,284,099 116,412	— —	243,021 —	789,958 —	80,000 —	3,397,078 116,412	{ —

* In addition to the sum of 1,203,014 *l.* granted in 1698 for arrears of Army Services, further arrears were reported to Parliament, amounting to 2,300,420 *l.*, for discharging which no specific sums were voted.

† £. 800,000 granted in 1699 for disbanding the Army.

‡ From 1702 to 1712 inclusive, part of the charge of transferring 5,000 Marines, amounting to 87,125 *l.* per annum, was paid out of the total Army Grant.

§ In 1711 the following amounts of Army and Ordnance Debts were also funded in South Sea Stock:— £.

Army and Transport Debentures - - - - 1,799,494
Ordnance Debentures (including interest) - - - 189,369

Total - - - 1,988,863

Grants for Army and Ordnance Services, &c. (Great Britain)—continued.

Y E A R.	Service.	Number of Men Voted.	Ordinary Charges.	Extraordinaries.		Subsidies and Pay, &c. of Foreign Troops.	Total Grants.	Votes of Credit.
				To be incurred.	Incurred, unprovided for.			
			£.	£.	£.	£.	£.	£.
1713	Army - - - Ordnance - - -	24,400 —	1,116,680 66,698	— —	20,572 —	9,301 —	1,146,553 66,698	} —
1714	Army - - - Ordnance - - -	16,347 —	853,060 57,470	— —	300,000 —	— —	1,153,060 57,470	} —
1715	Army - - - Ordnance - - -	18,851 —	1,024,907 91,130	— 2,500	250,000 —	— —	1,274,907 93,630	} 250,000
1716	Army - - - Ordnance - - -	Not stated —	1,450,849 82,537	69,234 39,960	— —	— —	1,520,083 122,497	} —
1717	Army - - - Ordnance - - -	Not stated —	1,273,911 73,077	— —	— —	250,000 —	1,523,911 73,077	} —
1718	Army - - - Ordnance - - -	16,347 —	919,731 73,328	— —	— —	— —	919,731 73,328	} —
1719	Army - - - Ordnance - - -	17,866 —	809,637 53,028	— 18,500	— —	— —	809,637 71,528	} —
1720	Army - - - Ordnance - - -	19,500 —	826,876 50,885	— 20,700	99,768 10,135	— —	926,644 81,720	} —
1721	Army - - - Ordnance - - -	19,840 —	827,591 50,878	— 17,000	4,583 25,291	72,000 —	904,174 93,169	} —
1722	Army - - - Ordnance - - -	19,840 —	823,677 50,125	— 37,584	20,795 5,407	— —	844,472 93,116	} —
1723	Army - - - Ordnance - - -	23,840 —	898,676 50,080	— 23,969	43,314 5,952	— —	941,990 80,001	} —
1724	Army - - - Ordnance - - -	23,810 —	897,830 50,230	— 23,500	25,470 6,270	— —	923,300 80,000	} —
1725	Army - - - Ordnance - - -	23,810 —	896,127 50,230	— 23,500	16,841 6,351	— —	912,968 80,081	} —
1726	Army - - - Ordnance - - -	23,772 —	895,746 49,865	— 24,700	5,288 4,848	75,000 —	976,034 79,413	} 125,000
1727	Army - - - Ordnance - - -	32,058 —	1,107,979 56,888	— —	13,751 43,112	270,000 —	1,391,730 100,000	} 250,000
1728	Army - - - Ordnance - - -	28,501 —	1,013,832 50,966	— 66,477	50,428 80,261	305,924 —	1,370,184 197,704	} 60,000
1729	Army - - - Ordnance - - -	28,882 —	1,015,101 39,682	— 42,046	20,739 8,521	316,259 —	1,352,099 90,249	} —
1730	Army - - - Ordnance - - -	23,836 —	900,672 49,028	— 27,500	28,781 17,273	266,259 —	1,195,712 94,401	} —
1731	Army - - - Ordnance - - -	23,756 —	917,625 49,399	— 32,009	30,926 5,515	247,509 —	1,196,060 86,923	} —
1732	Army - - - Ordnance - - -	23,756 —	900,428 49,307	— 33,408	11,259 3,377	22,694 —	934,381 86,092	} —
1733	Army - - - Ordnance - - -	23,756 —	900,337 49,307	— 28,500	7,256 1,374	— —	907,593 79,181	} —
1734	Army - - - Ordnance - - -	25,634 —	932,761 49,288	— 35,912	48,126 1,614	— —	980,887 86,814	} 206,710*
1735	Army - - - Ordnance - - -	34,354 —	1,082,705 49,260	— 30,500	10,273 24,693	56,250 —	1,149,228 104,453	} —
1736	Army - - - Ordnance - - -	26,314 —	940,626 49,260	— 30,500	7,144 4,591	56,250 —	1,004,020 84,351	} —
1737	Army - - - Ordnance - - -	26,314 —	940,598 49,223	— 30,500	56,414 605	42,187 —	1,039,199 80,328	} —

* This sum was expended in pursuance of an unlimited Vote of Credit, per 7 Geo. 2, c. 12, as follows:—

	£.
For Army Services	81,568
For Navy Services	125,142
TOTAL	206,710

Grants for Army and Ordnance Services, &c. (Great Britain)—*continued.*

Y E A R.	Service.	Number of Men Voted.	Ordinary Charges.	Extraordinaries.		Subsidies and Pay, &c. of Foreign Troops.	Disembodied Militia.	Total Grants.	Votes of Credit.
				To be incurred.	Incurred, unprovided for.				
			£.	£.	£.	£.	£.	£.	£.
1738 - - -	Army - -	26,896	947,402	—	14,341	—	—	961,743	—
	Ordnance - -	—	49,223	30,500	6,296	—	—	86,019	
1739 - - -	Army - -	26,896	945,870	—	5,041	70,583	—	1,021,494	500,000
	Ordnance - -	—	49,588	30,500	30,504	—	—	110,592	
1740 - - -	Army - -	40,859	1,200,618	—	9,478	53,333	—	1,268,429	200,000
	Ordnance - -	—	51,472	42,599	46,363	—	—	140,434	
1741 - - -	Army - -	53,395	1,371,285	—	36,158	295,752	—	1,703,195	300,000
	Ordnance - -	—	58,272	56,953	76,071	—	—	191,296	
1742 - - -	Army - -	51,044	1,471,874	—	44,008	293,263	—	1,809,145	500,000
	Ordnance - -	—	61,402	66,301	82,728	—	—	210,431	
1743 - - -	Army - -	51,696	2,239,856	—	41,436	265,195	—	2,546,487	500,000
	Ordnance - -	—	61,219	85,418	98,049	—	—	244,686	
1744 - - -	Army - -	53,358	1,775,615	100,000	611,092	585,200	—	3,071,907	500,000
	Ordnance - -	—	71,829	105,702	73,924	—	—	251,455	
1745 - - -	Army - -	53,128	1,870,629	100,000	124,687	933,219	—	3,028,535	500,000
	Ordnance - -	—	83,421	111,587	68,427	—	—	263,435	
1746 - - -	Army - -	77,664	1,951,206	—	127,027	1,266,402	—	*3,354,635	500,000
	Ordnance - -	—	88,378	87,400	246,542	—	—	422,320	
1747 - - -	Army - -	61,471	1,654,406	—	172,319	1,364,707	—	3,191,432	500,000
	Ordnance - -	—	91,405	192,599	193,209	—	—	477,213	
1748 - - -	Army - -	64,966	1,938,134	—	315,876	1,743,316	—	3,997,326	500,000
	Ordnance - -	—	94,764	247,300	159,566	—	—	501,630	
1749 - - -	Army - -	28,399	1,098,357	—	418,129	213,991	—	†1,730,477	—
	Ordnance - -	—	83,502	50,865	42,781	—	—	177,148	
1750 - - -	Army - -	29,194	1,112,241	—	65,481	60,985	—	1,238,707	—
	Ordnance - -	—	81,670	27,589	35,449	—	—	144,708	
1751 - - -	Army - -	29,132	999,361	—	47,984	30,000	—	1,077,345	—
	Ordnance - -	—	81,038	28,112	1,700	—	—	110,850	
1752 - - -	Army - -	29,132	967,141	—	22,413	52,000	—	1,041,554	—
	Ordnance - -	—	79,946	39,210	5,764	—	—	124,920	
1753 - - -	Army - -	29,132	990,545	—	26,690	52,000	—	1,069,235	—
	Ordnance - -	—	81,151	26,537	8,818	—	—	116,506	
1754 - - -	Army - -	29,132	984,284	—	31,901	52,000	—	1,068,185	—
	Ordnance - -	—	80,944	37,406	5,218	—	—	123,568	
1755 - - -	Army - -	31,422	1,027,294	—	60,254	52,000	—	1,139,548	1,000,000
	Ordnance - -	—	80,916	38,401	32,250	—	—	151,567	
1756 - - -	Army - -	47,488	1,629,759	—	75,835	468,946	—	2,174,540	1,000,000
	Ordnance - -	—	97,826	54,609	146,722	—	—	299,157	
1757 - - -	Army - -	68,791	2,048,909	—	111,571	355,639	—	2,516,119	1,200,000
	Ordnance - -	—	109,763	51,792	276,065	—	—	437,620	
1758 - - -	Army - -	88,370	2,452,538	—	145,455	1,475,897	100,000	4,173,890	800,000
	Ordnance - -	—	129,325	62,180	210,302	—	—	401,807	
1759 - - -	Army - -	91,446	2,357,480	—	466,786	1,968,178	90,000	4,882,444	1,000,000
	Ordnance - -	—	125,633	95,156	323,988	—	—	544,777	
1760 - - -	Army - -	99,044	3,128,580	500,000	1,373,423	1,844,487	80,000	6,926,490	1,000,000
	Ordnance - -	—	157,167	88,129	280,564	—	—	525,860	
1761 - - -	Army - -	105,221	3,291,886	1,000,000	2,161,748	2,091,659	70,000	8,615,293	1,000,000
	Ordnance - -	—	144,675	157,593	426,449	—	—	728,717	
1762 - - -	Army - -	120,633	3,454,910	1,000,000	2,312,046	1,023,583	20,000	7,810,539	1,000,000
	Ordnance - -	—	144,598	199,157	299,161	—	—	642,916	

* In the years 1743–4–5, the charge for the Marines, amounting to 206,254*l.* per annum, was included in the Army Grants. These sums are here transferred to the Navy Grants.

† In 1749, Ordnance Debentures to the amount of 230,291*l.* were funded.

Grants for Army and Ordnance Services, &c. (Great Britain)—*continued.*

Y E A R.	Service.	Number of Men Voted.	Ordinary Charges.	Extraordinaries.		Subsidies and Pay, &c. of Foreign Troops.	Disembodied Militia.	Total Grants.	Votes of Credit.
				To be incurred.	Incurred, unprovided for				
			£.	£.	£.	£.	£.	£.	£.
1763 - - -	Army - - - Ordnance - - -	120,419 —	1,855,226 127,713	— 76,616	2,540,006 —	321,907 —	160,000 —	4,877,138* 204,329 }	—
1764 - - -	Army - - - Ordnance - - -	31,773 —	1,454,781 121,558	— 52,182	823,876 52,359	422,995 —	80,000 —	2,781,652 226,099 }	—
1765 - - -	Army - - - Ordnance - - -	31,654 —	1,268,502 127,131	— 47,542	904,497 55,520	60,344 —	80,000 —	2,313,343 230,193 }	—
1766 - - -	Army - - - Ordnance - - -	31,752 —	1,375,282 128,628	— 51,818	485,132 35,061	50,000 —	150,000 —	2,060,414 215,507 }	—
1767 - - -	Army - - - Ordnance - - -	31,761 —	1,269,655 160,049	— 9,551	315,918 51,190	— —	— —	1,585,573 220,790 }	—
1768 - - -	Army - - - Ordnance - - -	31,700 —	1,272,496 130,328	— 29,000	199,988 68,945	— —	— —	1,472,484 207,918 }	—
1769 - - -	Army - - - Ordnance - - -	31,589 —	1,229,364 134,640	— 47,308	128,692 43,813	— —	— —	1,358,056 225,761 }	—
1770 - - -	Army - - - Ordnance - - -	30,949 —	1,267,101 131,715	— 35,270	235,265 40,933	45,565 —	— —	1,547,931 228,273 }	—
1771 - - -	Army - - - Ordnance - - -	43,546 —	1,450,393 150,120	— 108,955	359,927 35,443	— —	— —	1,810,320 294,618 }	—
1772 - - -	Army - - - Ordnance - - -	30,641 —	1,276,996 142,355	— 73,529	237,660 32,498	— —	— —	1,514,656 248,382 }	—
1773 - - -	Army - - - Ordnance - - -	30,641 —	1,266,693 142,202	— 76,259	249,709 17,954	— —	— —	1,516,402 236,415 }	—
1774 - - -	Army - - - Ordnance - - -	30,641 —	1,246,690 142,561	— 102,139	288,031 26,425	— —	— —	1,534,721 271,125 }	—
1775 - - -	Army - - - Ordnance - - -	30,641 —	1,334,514 142,834	— 85,225	262,537 32,748	— —	— —	1,597,051 260,807 }	—
1776 - - -	Army - - - Ordnance - - -	50,234 † —	2,094,746 148,354	— 101,302	845,166 223,172	560,455 —	— —	3,500,367 472,828 }	1,000,000
1777 - - -	Army - - - Ordnance - - -	80,669 † —	1,930,539 158,554	— 161,558	1,242,423 272,706	642,431 —	— —	3,815,393 592,818 }	1,000,000
1778 - - -	Army - - - Ordnance - - -	82,995 † —	2,802,587 180,655	— 202,161	1,406,923 300,484	624,157 —	— —	4,833,667 633,300 }	1,000,000
1779 - - -	Army - - - Ordnance - - -	115,863 † —	3,332,268 193,068	— 202,371	2,026,137 521,935	654,677 —	— —	6,013,082 917,374 }	1,000,000
1780 - - -	Army - - - Ordnance - - -	122,677 † —	3,729,666 220,077	— 238,060	2,418,806 591,466	648,030 —	— —	6,796,502 1,049,603 }	1,000,000
1781 - - -	Army - - - Ordnance - - -	128,549 † —	3,713,279 221,723	— 613,303	3,444,218 447,182	658,043 —	— —	7,815,540 1,282,211 }	1,000,000
1782 - - -	Army - - - Ordnance - - -	131,989 † —	3,657,247 220,539	— 475,462	3,436,400 899,724	724,120 —	— —	7,817,767 1,595,725 }	—
1783 - - -	Army - - - Ordnance - - -	124,254 † —	1,703,302 233,364	— 397,249	3,316,798 819,259	656,550 —	— —	5,676,650 1,449,572 }	—
1784 - - -	Army - - - Ordnance - - -	30,680 —	1,614,309 217,542	— 211,466	2,360,992 181,141	182,772 —	— —	4,158,073 610,149† }	—
1785 - - -	Army - - - Ordnance - - -	29,557 —	1,482,866 221,370	— 129,450	683,117 42,036	120,280 —	— —	2,286,263 392,866§ }	—
1786 - - -	Army - - - Ordnance - - -	33,544 —	1,404,068 294,055	— 86,714	638,662 —	— —	— —	2,042,730 380,769 }	—

* In 1763, Ordnance Debentures to the amount of 595,345 l. were funded.

† Including Foreign Troops, viz.: 20,694 in 1777 - - - 24,159 in 1781.
23,220 in 1778 - - - 25,451 in 1782.
24,039 in 1779 - - - 24,836 in 1783.
24,039 in 1780.

‡ In 1784, Ordnance Debentures were funded to the amount of 444,403 l.

§ In 1785, Ordnance Debentures were funded to the amount of 539,715 l.

Grants for Army and Ordnance Services (Great Britain to 1790, Great Britain and Ireland 1791 to 1800)—*continued.*

YEAR.	Service.	Number of Men Voted.	Ordinary Charges.	Extraordinaries.		Disembodied Militia, and Volunteers.	Barracks.	Subsidies.	Total Grants.	Votes of Credit.
				To be Incurred.	Incurred, Unprovided for.					
			£.	£.	£.	£.	£.	£.	£.	£.
1787	Army - - - -	35,544	1,411,169	—	465,118	—	—	—	1,876,287	—
	Ordnance - - - -	—	213,538	115,039	—	—	—	—	328,577	—
1788	Army - - - -	32,117	1,565,753	—	480,058	36,094	—	—	2,081,905	—
	Ordnance - - - -	—	221,132	216,575	—	—	—	—	437,707	—
1789	Army - - - -	38,592	1,482,200	—	398,769	36,094	—	—	1,917,063	—
	Ordnance - - - -	—	232,121	218,017	9,306	—	—	—	459,444	—
1790	Army - - - -	38,784	1,481,522	—	356,459	36,094	—	—	1,874,075	1,000,000
	Ordnance - - - -	—	219,757	198,451	39,240	—	—	—	457,448	—
1791	Army { Great Britain -	39,377	1,569,997	—	335,235	—	—	36,094	1,961,326	—
	Ireland - - - -	15,502	464,280	—	35,503	—	12,310	—	512,093	—
	Ordnance { Great Britain -	4,893	221,271	311,499	61,909	—	—	—	594,679	—
	Ireland - - - -	—	21,120	—	—	—	—	—	21,120	—
1792	Army { Great Britain -	36,476	1,474,494	—	340,306	—	—	—	1,814,800	—
	Ireland - - - -	15,532	506,463	—	38,739	—	12,310	—	557,512	—
	Ordnance { Great Britain -	4,851	221,272	156,626	44,103	—	—	—	422,001	—
	Ireland - - - -	—	21,120	—	—	—	—	—	21,120	—
1793	Army { Great Britain -	131,181	3,174,842	—	337,865	—	—	455,852	3,968,559	1,500,000 G.B.
	Ireland - - - -	20,232	863,251	—	44,055	—	12,310	—	919,616	—
	Ordnance { Great Britain -	5,983	242,149	497,108	54,312	—	—	—	793,569	—
	Ireland - - - -	—	27,960	—	—	—	—	—	27,960	—
1794	Army { Great Britain -	183,157	4,658,431	—	808,806	—	—	1,169,323	6,636,560	2,500,000 G.B.
	Ireland - - - -	20,232	1,028,034	—	323,948	—	129,228	—	1,481,210	—
	Ordnance { Great Britain -	8,504	324,163	377,573	643,272	—	—	—	1,345,008	—
	Ireland - - - -	—	28,996	71,327	—	—	—	—	100,323	—
1795	Army { Great Britain -	301,081	7,344,314	—	3,132,819	—	—	1,197,226	11,674,359	2,500,000 G.B.
	Ireland - - - -	23,478	1,237,090	—	—	—	184,615	—	1,421,705	276,823 I.
	Ordnance { Great Britain -	12,630	369,972	810,832	1,144,206	—	—	—	2,325,010	—
	Ireland - - - -	—	49,124	—	194,323	—	—	—	243,447	—
1796	Army { Great Britain -	217,575	6,534,735	1,350,000	3,532,664	—	290,000	200,000	11,907,399	2,500,000 G.B.
	Ireland - - - -	22,246	1,271,686	—	22,847	—	184,615	—	1,479,148	461,538 I.
	Ordnance { Great Britain -	11,495	378,095	497,394	1,079,177	—	—	—	1,954,666	—
	Ireland - - - -	—	68,365	150,923	47,996	—	—	—	267,284	—
1797	Army { Great Britain -	207,447	6,895,613	4,000,000	3,825,476	30,000	737,000	500,000	15,988,089	276,823 I.
	Ireland - - - -	40,901	2,036,763	—	—	461,538	203,538	—	2,701,839	—
	Ordnance { Great Britain -	11,637	397,503	630,803	614,750	—	—	—	1,643,056	—
	Ireland - - - -	—	69,855	299,077	42,461	—	—	—	411,393	—
1798	Army { Great Britain -	225,264	7,430,706	3,200,000	1,351,392	350,000	520,717	—	12,852,815	1,000,000 G.B.
	Ireland - - - -	32,854	2,179,751	—	82,206	271,560	217,838	—	2,751,355	461,538 I.
	Ordnance { Great Britain -	11,464	1,086,427	—	217,153	—	—	—	1,303,580	—
	Ireland - - - -	—	62,486	352,864	—	—	—	—	415,350	—
1799	Army { Great Britain -	225,343	8,137,276	2,465,855	—	500,000	622,478	825,000	12,600,609	3,000,000 G.B.
	Ireland - - - -	35,515	3,094,363	—	122,541	634,602	323,077	—	4,174,583	461,538 I.
	Ordnance { Great Britain -	12,259	1,324,414	—	246,414	—	—	—	1,570,828	—
	Ireland - - - -	—	66,248	342,360	—	—	—	—	408,608	—
1800	Army { Great Britain -	—	7,794,766	2,500,000	—	574,000	479,334	3,114,162	14,462,262	1,400,000 G.B.
	Ireland - - - -	—	2,853,717	—	—	577,585	313,846	—	3,745,148	461,538 I.
	Ordnance { Great Britain -	—	1,477,961	—	217,996	—	—	—	1,695,957	—
	Ireland - - - -	—	66,243	—	261,295	—	—	—	327,538	—

Grants for Army and Ordnance Services (United Kingdom)—*continued.*

YEAR.	Service.	Number of Officers and Men Voted.	Ordinary Charges.	Extraordinaries.		Disembodied Militia and Volunteers.	Barracks and Works.	Com-missariat.	Subsidies.	Total Grants.	Proceeds of Old Stores deducted from Grant.	Vote ^r of Credit.
				To be Incurred.	Incurred, unprovided for.							
			£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1801	Army - Ordnance -	205,414 13,090	11,122,080 1,840,283	3,100,000 —	— 98,679	1,025,139 —	804,838 —	— —	300,000 —	16,352,057 1,938,962	— —	2,000,000
1802	Army { 6 mos. 6 mos. Ordnance -	279,855 110,945 13,268	7,837,273 — 1,275,346	1,900,000 —	1,847,174 120,005	459,293 —	827,598 —	— —	— —	12,871,338 1,395,351	— —	—
1803	Army - Ordnance -	197,827 13,389	7,728,619 1,093,013	2,000,000 —	2,032,151* 35,908	399,169 —	626,680 —	— —	— —	12,786,619 1,128,921	— —	2,000,000
1804	Army - Ordnance -	291,019 17,066	11,033,266 3,258,756	2,000,000 —	339,208 478,335	3,090,568 —	2,645,817 —	— —	— —	19,108,859 3,737,091	— —	3,300,000
1805	Army - Ordnance -	284,305 20,543	11,077,862 3,634,185	3,600,000 —	660,804 822,809	1,600,000 —	1,642,461 —	— —	— —	18,581,127 4,456,994	— —	3,500,000
1806	Army - Ordnance -	303,831 22,913	11,882,486 3,765,158	3,600,000 —	272,387 562,986	1,738,806 —	1,013,840 —	— —	— —	18,507,519 4,328,144	— —	3,000,000
1807	Army - Ordnance -	309,065 26,067	12,199,722 2,757,444	3,550,000 —	793,710 563,772	1,515,301 —	975,688 —	841,526 —	180,000 —	20,055,947 3,321,216	— —	5,000,000
1808	Army - Ordnance -	331,777 27,538	13,440,106 3,334,639	3,350,000 —	147,180 378,432	1,293,487 —	991,349 —	217,067 —	1,400,000 —	20,839,189 3,713,071	— —	2,700,000
1809	Army - Ordnance -	339,408 26,935	13,262,876 4,666,575	3,000,000 —	215,430 645,099	2,220,623 —	1,063,681 —	1,382,160 —	1,300,000 —	22,444,770 5,311,674	— —	3,000,000
1810	Army - Ordnance -	340,835 27,511	12,264,146 3,526,453	2,750,000 —	441,518 293,013	1,513,220 —	1,684,098 —	1,684,098 —	1,380,000 —	21,717,080 3,819,466	— —	3,200,000
1811	Army - Ordnance -	340,321 29,034	13,225,585 3,966,406	3,200,000 —	627,099 386,223	1,270,849 —	982,459 —	1,981,013 —	2,400,000 —	23,687,005 4,352,629	— —	3,200,000
1812	Army - Ordnance -	342,273 29,254	14,592,903 4,440,809	5,200,000 —	2,301,495 179,339	531,170 —	885,528 —	1,663,661 —	2,400,000 —	27,574,757 4,620,148	— —	3,200,000
1813	Army - Ordnance -	354,510 31,048	14,440,174 4,320,795	9,500,000 —	4,662,797 143,479	1,112,023 —	790,613 —	2,583,728 —	3,600,000 —	36,689,335 4,464,274	— —	5,200,000
1814	Army - Ordnance -	362,125 32,226	13,131,417 3,263,832	9,000,000 —	6,350,132 197,081	550,687 —	680,700 —	3,263,914 —	4,300,000 —	37,276,850 3,460,913	— —	3,200,000
1815	Army - Ordnance -	246,988 28,404	12,614,949 3,973,348	12,000,000 —	11,983,435 138,628	852,038 —	316,472 —	1,481,142 —	7,451,056 —	46,699,092 4,111,976	— —	6,000,000
1816	Army - Ordnance -	133,505 12,219	9,097,290 1,778,747	1,500,000 —	— 103,442	450,113 —	357,484 —	639,447 —	300,000 —	12,344,334 1,884,189	— —	—
1817	Army - Ordnance -	92,606 9,562	7,554,263 1,171,215	2,500,000† —	— 50,081	459,020 —	234,478 —	695,216 —	— —	11,442,977 1,221,296	— —	—
1818	Army - Ordnance -	90,647 9,765	6,291,255 1,115,786	1,400,000 —	— 38,814	466,830 —	222,574 —	528,949 —	1,125,682‡ —	10,035,290 1,154,600	— —	—
1819	Army - Ordnance -	80,841 7,841	6,378,745 1,073,883	1,220,000 —	— 26,117	458,361 —	196,532 —	528,832 —	1,000,000‡ —	9,782,470 1,100,000	— —	—
1820	Army - Ordnance -	92,586 7,850	6,621,998 1,013,686	1,220,000 —	— 81,314	669,842 —	355,033 —	576,371 —	— —	9,443,244 1,095,000	— —	—
1821	Army - Ordnance -	93,262 7,707	6,384,828 955,257	1,020,000 39,124	— 43,626	603,751 —	226,332 56,000	501,181 —	— —	8,736,092 1,094,007	— 232,000	—
1822	Army - Ordnance -	71,779 7,260	5,886,518 940,868	720,000 248,745	— 9,885	470,511 —	234,385 —	443,628 —	— —	7,755,042 1,199,498	— 53,000	—
1823	Army - Ordnance -	72,140 7,325	5,896,348 918,873	620,000 140,465	— 10,662	442,106 —	— 207,986	336,004 91,941	— —	7,294,458 1,369,927	— 164,252	—

* Including 1,000,000 £. for expenses incurred by the East India Company in the late War.

† Including 1,000,000 £. for the allied army in France, under treaty with France of 20th November 1815.

‡ Including, for fortresses in Belgium, in 1818, 725,682 £.

" " " 1819, 1,000,000 £.

Grants for Army and Ordnance Services (United Kingdom)—*continued.*

YEAR.	Service.	Number of Men Voted.	Ordinary Charges.	Extraordinaries.		Disembodied Militia and Volunteers.	Barracks, Works, &c.	Com- missariat.	Total Grants.	Proceeds of Old Ordnance Stores deducted from Grants.	Votes of Credit.
				To be incurred.	Incurred, unprovided for.						
			£.	£.	£.	£.	£.	£.	£.	£.	£.
24 - -	Army - Ordnance	76,700 7,321	6,002,231 901,728	620,000 75,524	— 1,090	440,673 —	— 248,907	340,384 182,795	7,403,288 1,410,044	— 168,047	} —
25 - -	Army - Ordnance	86,893 7,621	6,284,218 907,283	620,000 51,933	— 4,592	544,973 —	— 237,108	369,014 175,725	7,818,205 1,376,641	— 211,639	
26 - -	Army - Ordnance	86,764 8,502	6,250,908 960,597	470,000 145,794	156,272 1,713	443,680 —	— 481,883*	390,769 164,416	7,711,629 1,754,403	— 217,031	} —
27 - -	Army - Ordnance	86,803 8,494	6,407,524 958,516	850,000 106,436	— —	445,865 —	— 449,815*	449,840 135,205	8,153,229 1,649,972	— 243,052	
28 - -	Army - Ordnance	90,519 8,840	6,477,402 951,256	810,000 240,193	— 8,718	349,412 —	— 395,978*	372,500 —	8,009,314 1,596,150	— 107,000	} —
29 - -	Army - Ordnance	91,075 8,323	6,240,957 984,224	700,000 430,715	— —	391,106 —	— 220,357	402,930 93,612	7,734,993 1,728,908	— 170,850	
30 - -	Army - Ordnance	88,848 8,345	6,146,856 1,035,969	550,000 211,213†	— 4,034	331,303 —	— 359,773	375,492 78,455	7,403,651 1,689,444	— (not stated)	} —
31 - -	Army - Ordnance	88,496 8,377	6,221,587 909,569	550,000 —	— 27,974	568,338 —	— 265,125	393,043 216,149	7,732,968‡ 1,418,817	— 296,182	
32-3 -	§Army - Ordnance	89,478 8,471	7,912,766 1,282,142	300,000 —	— 3,612	351,878 —	— 345,180	400,781 134,872	8,965,425 1,765,806	— 247,126	} —
33-4 -	Army - Ordnance	89,419 8,376	6,019,644 1,052,764	— —	— 23,889	344,869 —	— 282,570	290,305 103,000	6,654,818 1,462,223	— 142,000	
34-5 -	Army - Ordnance	88,952 8,258	5,944,929 844,949	— —	— 3,514	230,294 —	— 243,451	322,680 75,000	6,497,903 1,166,914	— 180,000	} —
35-6 -	Army - Ordnance	81,271 8,252	5,637,497 916,813	— —	— 1,684	324,820 —	— 216,479	175,974 161,083	6,188,291 1,296,059	— 200,000	
36-7 -	Army - Ordnance	81,319 8,243	5,858,595 882,215	— —	— 5,418	302,107 —	— 234,399	168,006 141,417	6,328,710 1,263,449	— 180,000	} —
37-8 -	Army - Ordnance	81,311 8,242	5,864,095 924,981	— —	— 8,324	297,522 —	— 165,331	239,485 203,378	6,401,102 1,302,014	— 209,956	
38-9 -	Army - Ordnance	89,305 8,588	5,907,936 990,282	— —	— 3,179	262,902 —	— 291,192	151,260 262,298	6,322,098 1,546,951	— 103,453	} 500,000 (Canada).
39-40 -	Army - Ordnance	94,616 8,893	6,114,931 1,070,810	— —	— 4,168	256,074 —	— 396,954	267,262 260,308	6,638,267 1,732,240	— 93,280	
40-41 -	Army - Ordnance	93,471 8,955	6,092,803 1,132,297	— —	— —	264,364 —	— 475,425	259,686 285,636	6,616,853 1,893,358	— 86,042	} 354,746 173,442 (China).
41-2 -	Army - Ordnance	92,051 9,046	6,075,987 1,299,870	— —	— 5,579	248,486 —	— 589,103	263,361 248,995	6,587,834 2,143,547	— 90,500	
42-3 -	Army - Ordnance	101,455 9,047	6,281,968 1,312,489	— —	— 2,788	242,003 —	— 572,480	249,685 219,514	6,773,656 2,107,271	— —	} 108,000 (Canada). 806,566 (China).
43-4 -	Army - Ordnance	100,846 8,812	6,105,943 1,209,765	— —	1,373 —	273,482 —	— 444,584	238,990 194,793	6,619,788 1,849,142	— —	
44-5 -	Army - Ordnance	100,295 8,913	5,894,798 1,161,358	— —	1,649 —	237,900 —	— 523,018	482,902 174,688	6,617,249 1,859,064	— —	} —
45-6 -	Army - Ordnance	100,011 9,099	5,836,511 1,354,306	— —	56,593 —	232,462 —	— 488,483	409,133 299,333	6,534,699 2,142,122	— —	
46-7 -	Army - Ordnance	108,608 11,179	5,996,429 1,590,602	— —	36,501 —	237,313 —	— 611,986	364,801 340,981	6,635,044 2,543,569	— —	} —

* Including, in 1826, for Military Works and Buildings in the Colonies, transferred from Army Extraordinaries, 210,260 £.
 " 1827, " " " " " 217,489 £.
 " 1828, " " " " " 190,224 £.

† The Vote for 1830 of 211,213 £. was for Civil and Military Contingencies of the Office of Ordnance.

‡ In 1831 the Votes for the Royal Military College (5,628 £.) and the Royal Military Asylum (19,976 £.), which had previously been included in the Miscellaneous Civil Services, were added to the Army Grants.

§ For Five Quarters, to 31st March 1833.

Grants for Army and Ordnance Services (United Kingdom)—*continued.*

Y E A R.	Service.	Number of Men Voted.	Ordinary Charges.	Excess of Expenditure beyond the Grants of former Years.†	Disembodied Militia and Volunteers (and Enrolled Pensioners, from 1863-4.)	Barracks and Works.	Commissariat.	Total Grants.	Votes of Credit.
			£.	£.	£.	£.	£.	£.	£.
1847-8 - -	Army - - Ordnance - -	108,398 12,392	6,188,770 1,675,895	— —	230,614 —	— 632,765	494,432 370,464	6,913,816 2,679,124 }	—
1848-9 - -	Army - - Ordnance - -	113,847 14,294	6,306,341 1,940,574	— —	203,109 —	— 545,155	528,345 316,031	7,037,795 2,801,760 }	1,100,000 (Kaffir War)
1849-50 - -	Army - - Ordnance - -	103,254 14,123	6,119,797 1,844,415	185,475 133,371	179,086 —	— 486,536	488,000 301,650	6,972,358 2,765,972 }	—
1850-51 - -	Army - - Ordnance - -	99,128 14,569	5,984,188 1,720,516	— —	190,850 —	— 440,064	453,891 273,837	6,628,929 2,434,417 }	—
1851-2 - -	Army - - Ordnance - -	98,714 14,573	5,860,945 1,672,893	— —	168,700 —	— 470,347	514,442 268,257	6,544,087 2,411,497 }	300,000 (Kaffir War)
1852-3 - -	Army - - Ordnance - -	101,937 17,582	5,926,372 1,691,579	— —	470,715 —	— 449,028	481,201 296,556	6,878,288 2,437,163 }	460,000 "
1853-4 - -	Army - - Ordnance - -	102,283 17,598	5,937,016 1,984,695	— 92,658	566,740 —	— 695,655	557,126 373,217	7,060,882 3,146,225 }	200,000 "
1854-5 - -	Army - - Ordnance - -	142,776 20,475	7,079,486 2,996,970	— —	1,086,000 —	— 932,821	644,573 653,910	8,810,059 4,583,701 }	3,000,000 (Russian War)
1855-6 - -	Army - - Ordnance - -	193,595 22,346	13,630,678 5,849,699	— 1,402,961	197,200 —	— 1,387,500	4,961,654 1,406,883	18,789,532 10,047,043 }	3,000,000 "
1856-7 - -	Army - - Ordnance - -	246,716	14,322,005	—	316,950	1,839,069	4,000,010*	20,478,034	2,000,000 "
1857-8 - -	Army - - Ordnance - -	126,796	9,325,030	—	500,282	693,453	1,374,470*	11,893,235	900,000 (Persian War). 990,693 (China War).
1858-9 - -	Army - - Ordnance - -	130,135	9,000,530	500,000	520,990	747,871	1,741,084*	12,510,475	—
1859-60 - -	Army - - Ordnance - -	122,625	10,125,064	1,050,000	550,850	1,099,449	1,546,784*	14,372,147	850,000 (China War).
1860-61 - -	Army - - Ordnance - -	143,362	12,219,062	407,649	598,129	913,107	1,592,377*	15,720,324	3,356,104 443,896 "
1861-2 - -	Army - - Ordnance - -	146,044	11,621,669	53,431	800,276	869,556	1,982,250*	15,327,182	1,000,000 "
1862-3 - -	Army - - Ordnance - -	145,540	12,023,539	609,409	969,147	836,083	2,231,581*	16,669,759	—
1863-4 - -	Army - - Ordnance - -	148,242	10,503,575	—	1,255,763	810,941	2,489,958	15,060,237	—
1864-5 - -	Army - - Ordnance - -	146,766	10,286,390	409,000	1,279,922	750,870	2,526,906	15,253,088	—
1865-6 - -	Army - - Ordnance - -	142,477	9,859,791	—	1,287,300	811,400	2,389,956	14,348,447	—
1866-7 - -	Army - - Ordnance - -	138,117	9,957,400	—	1,347,900	842,200	2,192,500	14,340,000	764,839 (New Zealand)
1867-8 - -	Army - - Ordnance - -	139,163	10,458,050	—	1,444,850	843,400	2,506,000	15,252,200	—
1868-9 - -	Army - - Ordnance - -	138,691	9,452,800	48,479	2,538,500	968,400	2,495,700	15,503,879	5,000,000 (Abyssinia).

† The amounts contained in this column were generally voted, and in some instances issued from the Exchequer, immediately before the commencement of the financial year on the total grants for which they are here included, as having been granted by the Appropriation Act of such year.

* From 1856-7 to 1862-3 the sums stated were granted for Commissariat Supplies of Provisions, Clothing, Barrack Furniture, &c. In the later years the sums stated include also the Grants for the Commissariat Department.

The Detailed Votes for Navy and Army Services, for the Financial Year commencing from 31st March 1869, were granted as follows:—

Appendix, No. 13.
Detailed Votes for
Navy and Army
Services, 1869-70

DETAILS of NAVY GRANTS, 1869-70.

Number of Vote.	S E R V I C E	Amount.	—
		£.	£.
1	Wages to 63,300 Seamen and Marines - - -	2,762,353	
2	Victuals and Clothing for ditto - - - -	1,172,268	
3	Salaries and Contingent Expenses of Admiralty Office.	168,704	
4	Salaries and Expenses of Coast Guard Service, Royal Naval Coast Volunteers, and Royal Naval Reserve.	224,073	
5	Salaries of Officers and Contingent Expenses of the several Scientific Departments of the Navy.	62,820	
6	Salaries of the Officers and Contingent Expenses of Her Majesty's Dockyards and Naval Yards, at Home and Abroad.	1,086,004	
7	Salaries of the Officers and Contingent Expenses of Her Majesty's Victualling Yards and Transport Establishments, at Home and Abroad.	80,671	
8	Naval Medical Establishments at Home and Abroad	54,757	
9	Royal Marine Divisions - - - - -	16,566	
10	Naval Stores for Building, Repair, and Outfit of the Fleet and Coast Guard - 801,572		
	Steam Machinery, and Ships Built by Contract - - - - - 767,070		
		1,568,642	
11	New Works, Buildings, Machinery, and Repairs in the Naval Establishments.	749,816	
12	Medicines, Medical Stores, &c. - - - -	79,300	
13	Martial Law and Law Charges - - - -	18,144	
14	Various Naval Miscellaneous Services - - -	120,650	
	TOTAL EFFECTIVE SERVICE - - -	- -	8,164,768
15	Half Pay, Reserved, and Retired Pay to Officers of the Navy and Royal Marines.	723,231	
16	Military and Civil Pensions and Allowances, viz.:—		
	Military Pensions and Allowances - 569,728		
	Civil Pensions and Allowances - 222,566		
		792,294	
	TOTAL NON-EFFECTIVE SERVICE - - -	- -	1,515,525
	TOTAL for the NAVAL SERVICE - - - -	- -	9,680,293
17	Freight of Ships for the Victualling and Conveyance of Troops (Army).	- -	316,348
	TOTAL NAVY GRANT for 1869-70 - - -	- -	9,996,641

DETAILS of ARMY Grants, 1869-70.

Number of Vote.	S E R V I C E.	Amount.	—
		£.	£.
1	General Staff and Regimental Pay, Allowances, and Charges at Home and Abroad, exclusive of India.	5,318,800	
2	Commissariat Establishment, Services, and Movement of Troops.	1,185,600	
3	Clothing Establishments, Services and Supplies -	460,800	
4	Barrack Establishment, Services and Supplies -	512,900	
5	Divine Service - - - - -	43,800	
6	Administration of Martial Law - - - - -	2,000	
7	Hospital Establishment, Services and Supplies -	366,800	
	TOTAL REGULAR FORCES - - -	- -	7,885,700
8	Militia and Inspection of Reserve Forces - - -	952,700	
9	Yeomanry Cavalry - - - - -	89,300	
10	Volunteer Corps - - - - -	414,000	
11	Army Reserve Forces, including Enrolled Pensioners	81,200	
	TOTAL RESERVE FORCES - - -	- -	1,537,200
12 } 13 }	Military Store Departments, for Supply and Repair of Warlike and other Stores, for Land and Sea Service, including Manufacturing Departments -	1,150,000	
	TOTAL STORES - - - - -	- -	1,150,000
14	Superintending Establishment of, and Expenditure for, Works, Buildings, and Repairs, at Home and Abroad - - - - -	884,000	
	TOTAL WORKS and BUILDINGS -	- -	884,000
15	Establishments for Military Education - - -	158,200	
16	Surveys of the United Kingdom - - - - -	118,500	
17	Miscellaneous Services - - - - -	90,600	
18	Administration of the Army - - - - -	223,400	
	TOTAL VARIOUS SERVICES - - -	- -	590,700
	TOTAL EFFECTIVE SERVICES - - -	- -	12,047,600
19	Rewards for distinguished Services - - -	27,000	
20	Pay of General Officers - - - - -	73,000	
21	Full Pay of Reduced and Retired Officers, and Half Pay.	480,500	
22	Widows' Pensions and Compassionate Allowances -	156,400	
23	Pensions and Allowances to wounded Officers -	22,300	
24	Chelsea and Kilmainham Hospitals, and In-Pensions	34,400	
25	Out-Pensioners of Chelsea Hospital, &c. - -	1,239,300	
26	Non-Effective Services of Militia, Yeomanry Cavalry, and Volunteer Corps.	17,900	
27	Superannuation Allowances - - - - -	132,000	
	TOTAL NON-EFFECTIVE SERVICES - -	- -	2,182,800
	TOTAL GRANT for the ARMY, 1869-70 - - -	£.	14,230,400

See p. 631.

The relative amounts of the Charge for Non-Effective Services of the Navy and Army at 31st March 1869, as compared with the Charge for Effective Services, have already been referred to under the head of Pensions and Annuities.

COST OF WAR.

A mode of computing the cost to the Exchequer of any war in which this country has been engaged has already been mentioned as adopted by the Finance Committee of 1782, by deducting the total amount of average annual peace establishment for Navy, Army, and Ordnance Services from the total expenditure for these services during the entire period of the war.

This method was also adopted by Sir John Sinclair, in his "History of the Public Revenue," for computing the cost of the several wars from the Revolution up to the Peace of 1783; and his computation has since been commonly accepted.

Another mode was adopted by Sir G. C. Lewis, when Chancellor of the Exchequer, in his Budget speech of 13th February 1857, when he stated the estimated expenditure for the Crimean War. On this occasion, Sir G. C. Lewis made his computation by comparing the *total net public expenditure* during the three years of war expenditure, and took the average expenditure during the three previous years of peace. He added an estimate of the relative amounts of this war expenditure provided for out of annual revenue, and out of money received from adding to the Funded and Unfunded Debt.

With regard to the period during which war expenditure existed, Sir G. C. Lewis stated that although the war had actually terminated by the Peace of Paris before the close of the financial year 1855-6, yet for all practical purposes the year 1856-7 must be looked upon, to a great extent, as a year of war expenditure, as the expenses in preparation for a third campaign had been incurred, and would become payable in 1856-7. There was also the expense of transporting the troops home from the Crimea, and all the expenditure connected with disbanding the Army and Navy, the whole of which must be defrayed in 1856-7.

It cannot, however, be proper thus to include the whole public expenditure in the computation of the expenses of war. There may be a considerable increase in the expenses of Civil Government during a period of war, without any ground for including such increase in the computed war expenditure. Nor in computing the cost of war to the Exchequer can it be just to include any increase of the annual charge of the Public Debt, or even any interest paid during the war on money borrowed towards defraying the war expenditure. The cost of any article remains the same whether a person pays for it out of his own disposable money or out of borrowed money. If he has to borrow the money for the purpose, the interest to be paid is a part of the cost of the loan, and is no part of the cost of the article to be paid for by borrowed money.

It is by the first-mentioned mode, therefore, that the following account of the cost to the Exchequer of the several wars since 1688 has been computed. In the first instances, the years of actual war have been taken as those of war expenditure, and the amount of arrears of war expenses have been added where an authoritative estimate has been made. In later instances, the years to which war expenditure was extended have been included, according to the principle laid down by Sir G. C. Lewis. The actual amounts of Naval and Military Expenditure have been taken generally from the tabular extracts at p. 428, &c. of Part I., and p. 148, &c. of Part II. of this Return.

One addition to the amount thus computed might, however, in each case be fairly made. It is obvious that any increase in the annual amount payable at the close of a war for naval and military half-pay and pensions over the amount otherwise payable is expenditure attributable to the war. For the purpose of computation, this increased annual amount might be considered as a terminable annuity, and its value taken, say, at ten years' purchase; but as it has been found impossible to fix any definite amount to be so taken, on which reliance could be placed, this element of the computation has here been omitted.

Cost of each War, from 1688 to 1869.

GREAT BRITAIN :

Table of cost of each war, 1688-1869.

1688-1697.—War in Ireland and against France, &c. :	£.	£.
Total Naval and Military Expenditure in the nine years.	36,876,203	
Arrears outstanding - - - - -	5,684,112	
	42,560,315	
Average Naval and Military Peace Expenditure, 1685-1687 - = £. 1,101,839 per annum.		
For nine years - - - - -	9,916,551	
TOTAL Cost of War, 1688-1697 - - -	- - -	32,643,764
Of this amount, the cost to the British Exchequer of the Reduction of Ireland, was officially reported to King William's Parliament as amounting to £. 3,851,655.		
1702-1713.—War of Spanish Succession :		
Total Naval and Military Expenditure in 12 years -	64,817,654	
Arrears outstanding - - - - -	1,461,638	
	66,279,292	
Average Naval and Military Peace Expenditure, 1698-1700 - = £. 1,299,528 per annum.		
For 12 years - - - - -	15,594,336	
TOTAL Cost of War, 1702-1713 - - -	- - -	50,684,956

Cost of each War, from 1718 to 1869.

	£.	£.
1718-1721.—War with Spain:		
Total Naval and Military Expenditure in four years	9,223,806	
Arrears outstanding - - - - -	2,175,518	
	11,399,324	
Average Naval and Military Peace Expenditure, 1715-1717 - = £. 1,713,000 per annum.		
For four years - - - - =	6,852,000	
TOTAL Cost of War, 1718-1721 - - - -	- -	4,547,324
1739-1748.—War with Spain (Right of Search) and of Austrian Succession:		
Total Naval and Military Expenditure in 10 years.	55,875,668	
Arrears outstanding - - - - -	6,201,974	
	62,077,642	
Average Naval and Military Peace Establishment, 1736-1738 - = £. 1,842,245 per annum.		
For 10 years - - - - =	18,422,450	
TOTAL Cost of War, 1739-1748 - - - -	- -	43,655,192
1756-1763.—Seven Years' War (War expenditure continued to 1766):		
Total Naval and Military Expenditure in 11 years	104,611,374	
Average Naval and Military Peace Establishment, 1753-1755 - = £. 1,998,876 per annum.		
For 11 years - - - - =	21,987,636	
TOTAL Cost of War, 1756-1763 - - - - =	- -	82,623,738
1776-1785.—American War (War expenditure continued to 1786):		
Total Naval and Military Expenditure in 11 years	139,521,035	
Average Naval and Military Peace Establishment, 1773-1775 - = £. 3,811,049 per annum.		
For 11 years - - - - =	41,921,539	
TOTAL Cost of American War, 1776-1785 - -	- -	97,599,496
GREAT BRITAIN and IRELAND:		
1793-1815.—War with France (War expenditure continued to 1817):		
Total Naval and Military Expenditure in 25 years,	989,636,449	
Average Naval and Military Peace Establishment, 1790-1792 - = £. 6,259,009 per annum.		
For 25 years - - - - =	158,190,000	
TOTAL Cost of War with France, 1793-1815 -	- -	831,446,449
1838-1843.—Insurrection in Canada. Total Votes of Credit -	- -	2,096,046
1840-1843.—First China War - - - - „ - - -	- -	2,201,028
1848-1853.—Kaffir War - - - - „ - - -	- -	2,060,000
1854-5—1855-6.—Russian War (Expenditure continued to 1856-7):		
Total Naval and Military Expenditure in three years	116,053,151	
Average Naval and Military Peace Establishment, 1851, 1852, 1853 - = £. 15,591,819 p. ann.		
For three years - - - - =	46,775,457	
TOTAL Cost of Russian War, 1854-5—1855-6 -	- -	69,277,694
1856-7—1860-1.—Second China War. Total Votes of Credit -	- -	6,640,693
1856-7 - - Persian Expedition. - - „ - - -	- -	900,000
1864-5 - - New Zealand War. - - „ - - -	- -	764,829
1866-7—1867-8.—Abyssinian Expedition. - „ - - -	- -	8,600,000

SUMMARY of WAR EXPENDITURE, 1688—1869; and how provided for.

Summary of War
Expenditure, and
how provided for.

YEARS OF WAR.	(Col. 1.) Total Public Expenditure.	(Col. 2.) Increase (+) or Decrease (—) of Exchequer Balance, in- cluding Balance of Advances and Repayments.	(Col. 3.) Total of Col. 1 and Col. 2.	(Col. 4.) Total Public Income.	(Col. 5.) Balance of Money Raised by Creation of Debt, for defraying War Expenditure.	(Col. 6.) War Expenditure defrayed out of Revenue.	(Col. 7.) Total War Expenditure.	(Col. 8.) Average Cost of each Year of the War.
	£.	£.	£.	£.	£.	£.	£.	£.
1688-1797 - - -	49,108,882	+211,263	49,320,145	32,766,754	16,553,391	16,090,373	32,643,764	3,627,000
1702-1713 - - -	93,206,647	+437,913	93,644,560	64,239,477	29,405,083	21,279,873	50,684,956	4,224,000
1718-1721 - - -	24,381,014	+1,014,188	25,395,202	24,393,000	1,002,202	3,545,122	4,547,324	1,139,000
1739-1748 - - -	95,122,908	+505,251	95,628,159	65,903,964	29,724,195	13,930,997	43,655,192	4,365,000
1756-1763 - - -	159,269,535	+1,303,831	160,573,366	102,555,123	60,018,243	22,605,495	82,623,738	10,328,000
1776-1785 - - -	235,171,685	+1,291,004	236,462,689	141,902,620	94,560,069	3,039,427	97,599,496	9,760,000
1793-1815 - - -	1,648,508,550	+9,345,968	1,657,854,518	1,217,556,439	440,298,079	391,148,370	831,446,449	36,150,000
1854-5-1855-6 - - -	238,337,898	+7,584,433	245,922,331	206,207,123	39,715,208	29,562,486	69,277,694	34,639,000

In this Table, columns 1 to 7 include the years of War expenditure; the average annual cost stated in column 8 is computed upon the number of years of war, as shown at page 669.

The cost to the British Exchequer of the Insurrection in Canada and the first China War, amounting together to 4,297,074 *l.* in 1838-1843, may be considered as having been wholly defrayed from borrowed money, as the revenue of those years was insufficient to meet the expenditure by a total sum greater than this amount of war expenditure. No substantial increase of the public debt was occasioned by war expenditure subsequently to the Crimean War.

OTHER ISSUES FROM THE EXCHEQUER.

ADVANCES BY WAY OF LOAN.

This head which appears upon the Expenditure side of the preceding Accounts, though excluded from the amount of stated Public Expenditure in each year, has already been described under the corresponding head of Repayments of Advances by way of Loan on the Receipt side of the Account. (*See* page 499.)

Advances by way of
Loan.

Appendix, No. 13.

SINKING FUND, AND REDEMPTION OF PUBLIC DEBT.

Reference to Dr. Hamilton's Treatise on the National Debt.

Hamilton, p. 10.

And to Report of Finance Committee of 1828.

No complete statement of the operations of the several Sinking Funds hitherto given.
No. 443 of 1858.

Imperfect information hitherto available.
Hamilton, p. 273.

Funds for paying off Public Debt of Great Britain established previously to 1716.

Sinking Fund first proposed by Sir R. Walpole in 1716.
Hamilton, p. 135.

Provisions of 3 Geo. 1, c. 7, s. 37.

National Debt formally constituted in 1716.

Sinking Fund soon diverted from its purpose, and other payments charged upon it.

PROBABLY the most able and accurate description of the several Sinking Funds which had been established up to that period in this kingdom for the purpose of reducing the National Debt, is contained in Dr. Hamilton's work on the National Debt, the third enlarged edition of which was published in Edinburgh in 1818. His account of the earliest Sinking Fund, known as Sir Robert Walpole's Sinking Fund, was chiefly taken from Dr. Price's writings. No more conclusive exposition of the fallacies contained in Mr. Pitt's Sinking Fund, of which Dr. Price was the real author, and which was first established in 1786, can be found than in this work of Dr. Hamilton. In it is laid down the true principle, that "the excess of revenue above expenditure is the *only* *real sinking fund* by which public debt can be discharged;" and it is strenuously maintained that all schemes for discharging the National Debt by sinking funds, operating by compound interest or in any other manner, are *illusory*, unless so far as they are founded upon this true principle. Mr. Pitt's Sinking Fund, with its subsequent modifications, was not indeed given up until 1829, soon after the publication of Lord Grenville's Essay condemnatory of it; but this experienced statesman expressly declared that his thoughts were led into their existing channel by the well known treatise of Dr. Hamilton.

Further information as to the operation of Mr. Pitt's Sinking Fund is contained in the Fourth Report of the Finance Committee of 1828, of which Sir Henry Parnell was chairman.

No full account had ever been published of the progressive amount of our National Debt from its original creation, previously to the Return made to Parliament in 1858, nor has any complete statement hitherto appeared of the amounts of money actually raised by the creation of debt, or of the progress of the reduction of the Public Debt by means of the several Sinking Funds, and otherwise, during the whole period of the existence of this Debt.

Dr. Hamilton himself apologises for the imperfection of his work, in consequence of "the inability of those who had every means of information at command to present a complete statement of the progress of our debts." He also quotes a note appended to an account of the Public Debt presented to the House of Commons in 1799, which states, "It has been found impracticable to ascertain the amount of the sums raised at different periods, which created the capitals composing the several funds existing prior to 33 Geo. 3, anno 1793."

In the present Return an attempt has been made to furnish the fullest information on this subject, not only by showing the sums raised in each year by creation of debt, but also more expressly by the detailed statement of the annual receipts and application of the Sinking Fund from 1816 up to the present time, contained in Appendix 6, and by the explanatory notices in this Paper.

Previously to the establishment of Sir R. Walpole's Sinking Fund in 1716, there had existed many smaller funds of a somewhat similar nature; that is to say, such duties or taxes had been provided for paying the interests of particular loans as afforded surpluses by which the principal debt itself was to be gradually redeemed. Provisions to this effect were contained in the First General Mortgage Act, 8 & 9 Will. 3, c. 20, passed in 1697, after the Peace of Ryswick, and in several similar Acts passed in the reign of Queen Anne, as well as in the Aggregate Fund Act, 1 Geo. 1, stat. 2, c. 12, passed in 1715.

So far as relates to Great Britain, the first plan for the discharge of the National Debt, formed on a regular system, and conducted for some time with a considerable degree of firmness, was that of the Sinking Fund, established in 1716. The plan was first proposed by Sir Robert Walpole a short time before his resignation of office, and it was at once, after the Treaty of Utrecht, agreed to by the House of Commons, but it was completed under the administration of the Earl of Stanhope. On bringing in the Bill, Sir R. Walpole said "that he now presented it as a country gentleman, but hoped that it would not fare the worse for having two fathers, and that his successor would take care to bring it to perfection."

Sir Robert Walpole's Sinking Fund was established by section 37 of the General Fund Act, 3 Geo. 1, c. 7, which enacted that the surplus of the several duties and funds therein specified "shall be appropriated, reserved, and employed to and for discharging the principal and interest of such national debts and incumbrances as were incurred before the 25th December 1716, and are declared to be national debts, and are provided for by Act of Parliament, in such manner and form as shall be directed or appointed by any future Act or Acts of Parliament therewith or out of the same, and to and for none other use, intent, or purpose whatsoever."

The National Debt of Great Britain was thus formally constituted as such under this clause.

Numerous Acts were subsequently passed from time to time for carrying further sums to the credit of the Sinking Fund, as well as for charging payments of various descriptions upon this fund. These payments consisted not only of sums for discharging both principal and interest of the National Debt, but also for defraying the general public

public expenditure. The Sinking Fund was in this manner speedily diverted from its original purpose, that of paying off the National Debt. Appendix, No. 13.

The execution of these Acts, including the carrying of the several sums to the Sinking Fund, and the mode of applying them, devolved upon the Exchequer, under the directions of the Treasury, under the system generally applicable to the receipt and issue of the public money. This Sinking Fund administered by the Exchequer, under Treasury directions.

An Annual Balanced Account of the Receipts and Issues on account of the Sinking Fund was, from the earliest period of its creation, prepared and presented to Parliament, and is recorded in the 'Commons' Journals up to the close of the last century, after which period these statements will be found in the Annual Finance Accounts. In Appendix 6 of this Return will be found a continuous series of abstracts of these Annual Balanced Accounts of the Sinking Fund, which have been prepared from the original entries of these accounts in the Treasury books or from the Finance Accounts; the general results, by way of summary, are stated in a tabular form at the end of the Appendix. Annual Accounts of the Sinking Fund presented to Parliament.

It may be seen from these Annual Abstracts of the Sinking Fund Accounts, that previous to the period of the establishment of the Consolidated Fund in 1786, the original character of the Sinking Fund had been entirely changed, and that it had become the principal fund from which the charge of the public expenditure was defrayed. In 1786, more than half of the total amount of interest on the Funded Debt was paid out of the Sinking Fund, and more than three-fifths of the Ways and Means applied towards the Supply Grants were also taken from the Sinking Fund. See Appendix 6.

Amongst the numerous and detailed inquiries made by the Commissioners of Public Accounts from 1780 to 1783, and the valuable recommendations contained in their fourteen Reports, the only reference to the existing Sinking Fund was made in their 13th Report, as a fund for securing to the public creditors the payment of their annuities. As a means of reducing the National Debt, this Sinking Fund was utterly ignored by the Commissioners, and in their 12th Report, they urgently pressed upon the Government and the nation the necessity of at once forming a plan for the reduction of the debt, the obvious means of which was the creation of a fund to be appropriated and invariably applied, under proper direction, to the gradual diminution of the Public Debt. They expressed their opinion that "this fund must be the surplus of the annual income above the annual expenses of the State, to be obtained and increased by the extension and improvement of the sources of revenue, and by a frugal administration of the produce." Reports of Commissioners of Public Accounts, 1780-3, with reference to Sinking Fund.

As a first step towards the establishment of a Consolidated Fund, in substitution for the Aggregate Fund, and in order to provide more legitimately for the purposes to which the Sinking Fund had been diverted, the old scheme was abolished in 1786, and was superseded by Mr. Pitt's new Sinking Fund, which was intended to carry out more completely the original object of the systematic reduction of the National Debt by the appropriation of the whole fund to this service. In the words of Mr. Pitt, it was to be "fortified as much as possible against alteration." The real author of the new scheme, Dr. Price, said, "Nothing can do us any essential service but the establishment of a permanent fund that shall never be diverted. Establish such a fund, consign it to a permanent commission, acting under penalties, in such a manner as shall take it out of the hands of the Treasury, and form a check on the House of Commons itself; supply from time to time all deficiencies just as if no such existed, and by these and other measures, convince the kingdom that something effectual is meant, and that the public debts are indeed in the way to be extinguished." Original scheme superseded by Mr. Pitt's Sinking Fund in 1786.

The new Sinking Fund was established in 1786, under the Act 26 Geo. 3, c. 31, and was placed under the management of the following persons appointed by the Act, the Commissioners for the Reduction of the National Debt, viz.: New Sinking Fund, per 26 Geo. 3, c. 31.

The Speaker of the House of Commons;
The Chancellor of the Exchequer;
The Master of the Rolls;
The Accountant General of the Court of Chancery;
And the Governor and Deputy Governor of the Bank of England,

Appointment of Commissioners for Reduction of National Debt.

not less than four being a Quorum.

£.250,000 was directed to be set aside quarterly out of the Surpluses of the Sinking Fund, commencing for the quarter ending 5th July 1786, any deficiency being charged on the surplus of the next and succeeding quarters in the same year, every such year being computed from the 5th January to the 5th January following. At the end of any such year the total deficiency was to be made good out of the Supplies of the year. The moneys so set apart were directed to be issued to the Bank of England, and to be placed to the account of the Commissioners appointed under the Act, and all such moneys, as well as any other moneys paid in like manner under the Act, were to be applied by the Commissioners "towards the reduction of the National Debt, in the manner hereinafter directed, and to no other intent or purpose, and in no other manner whatsoever."

The amounts of the then existing Life and Terminable Annuities, which were specified in the Act were, on the expiration of the terms for which they were granted, to be still

Appendix, No. 13. payable out of the several funds upon which they were charged, and to be issued to the Bank, from time to time, and placed to the account of the Commissioners.

All these moneys were to be applied by the Commissioners "in payment for the redemption of any redeemable public Annuities below par," but if at any time there should be no subsisting public annuities below par, the Commissioners were required to apply the moneys to the purchase of any subsisting public annuities, at or above par.

The Commissioners were also empowered to subscribe towards any future public loan.

The capital stock of the public Annuities so redeemed and purchased was to be transferred to the account of the Commissioners at the Bank of England, and the dividends on such stock were to be received by the Bank, and also placed to the account of the Commissioners, until the sum annually receivable by the Commissioners should amount to 4,000,000*l*.

The Sinking Fund was appropriated to the discharge of the then existing National Debt, amounting to 238,231,248*l*, and when redeemed debt to that amount should have been vested in the Commissioners, it was to be considered as discharged; after which time the dividends on such capital stock as should thenceforth be purchased by the Commissioners, as well as the amount of such Life and Terminable Annuities as should expire, should no longer be issued from the Exchequer, but should be considered as redeemed by Parliament, and remain to be disposed of as Parliament should direct.

All moneys placed to the account of the Commissioners between the quarter day and the first day of the ensuing calendar month, were to be applied in equal portions as nearly as might be upon each open day of the three ensuing months, in the purchase of public annuities.

The accounts of the Commissioners were to be made up annually by the Bank of England to the 1st February in every year, and laid before Parliament. Similar accounts were to be made up by the Commissioners, together with detailed accounts of their proceedings, and also laid before Parliament.

Provisions of Consolidated Fund Act, 27 Geo. 3, c. 13.

Under s. 59 of the Consolidated Fund Act, 27 Geo. 3, c. 13, which was passed in the following year, the sum of 250,000*l* was to be issued quarterly, out of the Consolidated Fund, in lieu of out of the Surpluses of the Sinking Fund, and to be placed to the account of the Commissioners for the Reduction of the National Debt, from and after 5th July 1787.

Life Annuities unclaimed for three years carried to Sinking Fund.

And under s. 60, it was recited that on 5th January 1787, there remained unclaimed out of the amounts set apart for the payment of Life Annuities at the Exchequer, the sum of 34,892*l* 0*s*. 7*d*., and it was enacted that at the end of every quarter all such amounts unclaimed for three years should be placed to the account of the National Debt Commissioners, the Annuities so unclaimed for three years being deemed and taken to be expired. Provision was at the same time made for payment of Annuities so appropriated to any claimant who should thereafter appear.

Acts of 1792, 32 Geo. 3, c. 12.

In 1792, under 32 Geo. 3, c. 12, the sum of 400,000*l* was authorised to be paid out of the Supplies of the year, and placed to the account of the Commissioners for the reduction of the National Debt at the Bank of England, to be applied in the manner prescribed by the 26 Geo. 3, c. 31.

And c. 55.

And by another Act of the same Session, 32 Geo. 3, c. 55, the following additional provisions for the Reduction of the National Debt were enacted, by which another and a distinct Sinking Fund was created.

Upon the interest of any redeemable stock being reduced, or capital being paid off by money raised at a lower rate of interest, a sum equal to the interest so saved was to be issued quarterly, and placed to the account of the Commissioners.

Whenever such amounts, together with the dividends of stock redeemed or purchased, and the amounts of expired Annuities, under 26 Geo. 3, c. 31, should amount to 3,000,000*l*, such amounts should thenceforth be considered as redeemed, and should no longer be issued from the Exchequer.

£. 1 per cent. of capital created by new Loans, carried to Sinking Fund.

Upon any new Loan being raised for public purposes, in addition to the Annuities or annual interest, an additional annual sum equal to $\frac{1}{100}$ of the capital stock created, or of the computed value of the outstanding terminable Annuities created, was to be issued from the Exchequer in quarterly amounts, and placed to the account of the Commissioners at the end of every quarter, subsequent to the day on which the Act by which such Loan was created should have received the Royal Assent.

Further sums carried to Sinking Fund, 1793-1802.

In 1793, under 33 Geo. 3, c. 22, the further sum of 200,000*l* was directed to be issued out of the Supplies of the year and placed to the account of the Commissioners for the Reduction of the National Debt, to be applied under the regulation of 26 Geo. 3, c. 13.

A similar additional sum of 200,000*l* was granted annually to the Sinking Fund by successive Acts till the year 1802.

Modification of Act of 1792 in 1798.

The imposition of the Income Tax in its first form in 1798, and as a declared Income and Property Tax in the succeeding years up to 1802, was the cause of a modification of the provision in the Act of 1792, by which an annual sum equal to 1*l*. per cent. on the nominal capital of each Loan was to be carried to the Sinking Fund. A portion of each Loan contracted in these years was charged on the Income Tax, and no Sinking Fund

of 1*l.* per cent. was provided for their redemption. The total amount of capital upon which no Sinking Fund of 1*l.* per cent. was thus eventually charged was 86,796,375*l.* Appendix, No. 13.

In 1802, the Act 42 Geo. 3, c. 71, which united the two Sinking Funds of 1786 and 1792, repealed the provision of the Act 26 Geo. 3, c. 31, which directed that whenever the Sinking Fund amounted to 4,000,000*l.* annually, the dividends on the stock thenceforth redeemed should no longer be issued to the Commissioners for the Reduction of the National Debt, and also repealed the provisions of the Act 32 Geo. 3, c. 55, which directed that whenever the Sinking Fund therein provided amounted to 3,000,000*l.* annually, the dividends on the stock thenceforth redeemed should no longer be issued. And it repealed the provision of the 26 Geo. 3, c. 31, directing the Life and Terminable Annuities therein specified, on the expiration of the terms for which they were granted, to be carried to the Sinking Fund, as to all such Annuities remaining at the passing of the Act; and also repealed the provision of 23 Geo. 3, c. 55, directing the amount saved by the reduction of any Annuities to be carried to the Sinking Fund. Sinking Fund Act of 1802, 42 Geo. 3, c. 71.

These provisions were carried into effect from 22nd June 1802, the date of the passing of the Act.

This Act also directed that the additional annual sum of 200,000*l.*, which had for several years past been appropriated by annual grants to the Sinking Fund, should from 5th January 1803 become a permanent charge, and be carried to the Sinking Fund by quarterly payments from the Consolidated Fund.

The system which had been in force since 1798 of charging a portion of each loan on the Income Tax was abandoned, and the interest of all these loans was charged on the Consolidated Fund.

The total amount of the two Sinking Funds of 1786 and 1792 was made applicable to the discharge of the unredeemed debt then existing, amounting to 499,753,063*l.*, besides Life and Terminable Annuities; and future loans were charged with a Sinking Fund of 1*l.* per cent., according to the terms of the Act of 1792, to be appropriated to the discharge of the debt contracted by each loan, until it was completely paid off.

Subsequent provisions of this Act referred to the Sinking Fund of Irish Loans funded in Great Britain, and directed separate accounts to be kept for such Loans.

A new plan of Sinking Fund was proposed in 1807 by Lord Henry Petty (afterwards Marquis of Lansdowne), then Chancellor of the Exchequer, and was adopted by Parliament in the arrangement of the loan for that year, under the Act 47 Geo. 3, c. 55. But as a change of Ministry occurred soon after, this system was not subsequently followed out. It was a complicated plan, the operation of which was to be extended for several years, and it was accompanied by an elaborate set of tables of calculations. It consisted mainly of a very large prospective estimate of excess of war expenditure over ordinary income, to be defrayed by the existing war taxes, and the deficiency by loans, raised by mortgaging these war taxes to the extent of 10*l.* per cent. on the sum borrowed. The amount of money thus raised was to be sufficient to pay interest and Sinking Fund on the debt created, and supplementary loans were to be raised each year to replace the sums actually required to be withdrawn from the war taxes. Lord Henry Petty's plan in 1807.

The plan was favourably received, as it promised to raise the necessary loans with little or no immediate increase of taxation. But, as Dr. Hamilton observed, "being complex it was not generally understood." He showed that it contained, in an aggravated form, all the delusive errors of the Sinking Fund which it was proposed to supersede, and that if Lord Henry Petty's plan had been persevered in, it must have proved "by far the worst" system of Sinking Fund of any which had been tried.

In 1808, the scheme was originated of aiding the operation of the Sinking Fund in reducing the National Debt by a continuous conversion of permanent into terminable debt. Under the Act 48 Geo. 3, c. 142, the Commissioners for the Reduction of the National Debt were empowered to grant life annuities payable out of the Sinking Fund, in exchange for equivalent amounts of Capital Stock of Funded Debt. This scheme and its operation has already been described under the head of Life and Terminable Annuities. It will be seen that up to the year 1823, the whole of the dividends of the Funded Debt thus redeemed continued to be issued to the Commissioners for the purposes of the Sinking Fund, and from 1823 to 1830, the dividends of the Stock so redeemed during this period, thus entailing a double charge for both Dividends and Life Annuities. Creation of Life Annuities payable out of Sinking Fund, in 1808.

See p. 569.

Under the provisions of the Act 59 Geo. 3, c. 34, the trustees of the *Waterloo Subscription* were empowered to transfer part of the Long Annuities standing in their names to the National Debt Commissioners, to be applied to the Sinking Fund, as the consideration for Sinking Fund Life Annuities on the lives of persons of the age of 21 and upwards, intended to be benefited by this subscription, and to be nominated for that purpose, or for annuities for terms of years as should be agreed upon; and all annuities so charged on the Sinking Fund were to be carried to separate accounts, under the titles of "*Waterloo Subscription Life Annuities*," and "*Waterloo Subscription Annuities for Years*." This was the only instance of Parliament authorising the creation of annuities for terms of years, to be charged upon the old Sinking Fund. In 1838, these *Waterloo Annuities* were placed under the entire management of the National Commissioners, by the Act 1 & 2 Vict. c. 49, and the trustees released from their charge, the Life Annuities being made subject to the same regulations as other Life Annuities. *Waterloo Life and Terminable Annuities authorised in 1819.*

Appendix, No. 13.

Mr. Vansittart's
modification of
Sinking Fund pro-
posed in 1813.

In 1813, a further modification of Mr. Pitt's Sinking Fund was proposed by Mr. Vansittart (afterwards Lord Bexley), then Chancellor of the Exchequer, to the following effect:—

1. That as the sum in the hands of the National Debt Commissioners nearly equalled the debt of 1786, as soon as the interest equalled that of the debt of 1786, that debt should be declared to be discharged, and the sums hitherto appropriated to the same be made applicable to the charge of future loans, no new taxes being imposed for interest or Sinking Fund of such loans, till they amounted to a sum equal to the interest of the debt so discharged.

2. That 1*l.* per cent. be annually placed to the Sinking Fund, on 86,796,375*l.*, the total amount charged on the Consolidated Fund in 1802 in respect of loans without any such Sinking Fund then attached to them.

3. That a Sinking Fund of 1*l.* per cent. be annually charged on 26,000,000*l.* Exchequer Bills at that period in circulation, and the same on all further additions to this amount of the unfunded debt, and that new taxes, amounting to 1,127,963*l.*, be imposed the first year to meet these charges.

4. That in future instead of applying 1*l.* per cent. to the discharge of each separate loan, the whole funds be united and applied to the discharge of the first contracted loan; that as soon as a sum equal to that loan be redeemed, the charge for the same be considered as released; in like manner, that each successive loan be redeemed in order of contraction, by the united produce of the Sinking Funds appropriated for the redemption of the loans contracted since 1792.

First carried out, per
Act 53 Geo. 3, c. 35.

This new plan was begun to be carried out by the Act 53 Geo. 3, c. 35. This Act recited that on or before 1st March 1813, the amount of 238,350,143*l.* 18*s.* 1*d.*, exceeding by 118,395*l.* 12*s.* 10*d.* the total capital of the funded debt of Great Britain, in perpetual redeemable annuities, existing on 5th January 1786, had been actually purchased by means of the Sinking Fund, or transferred for the redemption of Land Tax, or the purchase of Life Annuities. It was therefore enacted,

1. That an amount of debt equal to 238,231,248*l.* 5*s.* 4*d.*, the total capital of the public debt, in perpetual redeemable annuities on 5th January 1786, should be deemed to be satisfied and discharged, and that so much of the redeemed debt should be cancelled, in like manner, as if the same had been transferred for the redemption of Land Tax, in order to make provision for the charge of any loan to be raised for the service of the current year, and so from year to year.

2. That in order to make provision for the annual charge of additional debt created by future loans, an equivalent amount of capital of redeemed debt should be cancelled at such times and in such proportions as Parliament should direct; provided that capital stock should not be cancelled to such an extent as to prevent the entire redemption of the capital of the funded debt in 45 years.

3. That all dividends of capital stock so satisfied and discharged, but not cancelled, should continue to be issued for the Sinking Fund.

4. That from 5th April 1813, 1*l.* per cent. should be issued annually towards the Sinking Fund, on the amount of capital stock of 86,796,300*l.*, in respect of the loans of 1798, 1799, 1800, and 1802, for which no such provision had been made in the several Acts.

And 53 Geo. 3, c. 136.

In the Appropriation Act of this year, an issue of 260,000*l.* was directed to be made to the Sinking Fund, being 1*l.* per cent. on 26,000,000*l.* Exchequer Bills, outstanding and unprovided for on 5th January 1813.

And by subsequent
Acts during the war

In the course of the next two or three years, during which the war with France continued, provisions for cancelling large amounts of Funded Debt already redeemed by the Sinking Fund, were contained in various Acts passed for raising money by fresh loans, in pursuance of Mr. Vansittart's plan. The amounts of Funded Debt which were actually so cancelled in each year are shown in Appendix 6, which also shows the total amount of Funded Debt redeemed up to the close of each year, with the total sum paid for redeeming this debt; and distinguishes the amount of redeemed Funded Debt continued to be held by the Commissioners for the Reduction of the National Debt, and carrying interest, and the amount cancelled and interest ceased.

Separate Irish Sink-
ing Fund, from
1797 to 1817.

The above remarks refer only to the Sinking Fund of Great Britain, separate from that of Ireland. The first Sinking Fund established in Ireland was under the provisions of the Irish Act 37 Geo. 3, c. 32, passed in 1797. It was similar in principle to the Sinking Fund of Great Britain, and was placed under the management of a Board of Commissioners at Dublin for the reduction of the Debt of Ireland.

This Sinking Fund in Ireland consisted of:—

1. A grant of 100,000*l.* (Irish) per annum appropriated to the Sinking Fund.

2. A charge of 1*l.* per cent. per annum on all capital stock of Funded Debt created by loans raised for the service of Ireland.

3. All

3. All expired Life and Terminable Annuities, which were to form part of the Sinking Fund. Appendix, No. 13.

4. The Dividends and Interest of Redeemed Debt.

The amount of the Sinking Fund in Ireland, under its separate heads of receipt in each year, together with the appropriation of this Sinking Fund, is also shown in Appendix 6. On 5th January 1817, both the Public Debt and the Sinking Fund of Ireland were consolidated with those of Great Britain, by the Act 56 Geo. 3, c. 98, and were placed under the management of the Commissioners for the Reduction of the National Debt at London.

In 1819, the state of the Sinking Fund was brought under the consideration of the House of Commons, and the following resolution was passed on 8th June 1819:

Resolution of House of Commons for Reduction of Debt, 8 June 1819.

“That to provide for the exigencies of the public service, to make such progressive reduction of the National Debt as may adequately support public credit, and to afford to the country a prospect of future relief from a part of its present burdens, it is absolutely necessary that there should be a clear surplus of the income of the country above the expenditure of not less than 5,000,000 *l.* sterling.”

It may be seen by reference to the preceding annual accounts of Public Income and Expenditure how far this resolution was from being really carried out in practice. During the next four years, the actual annual surplus of Income and Expenditure was as follows:—

How carried out.

YEAR.	Total Income.	Total Expenditure.	Surplus of Income over Expenditure.
	<i>£.</i>	<i>£.</i>	<i>£.</i>
1819 - - - -	58,073,315	57,521,061	552,254
1820 - - - -	59,892,314	58,428,467	1,463,847
1821 - - - -	61,611,769	58,427,921	3,183,848
1822 - - - -	59,870,330	56,493,108	3,377,222

Futile attempts were, however, made to increase the Exchequer receipts and surplus income, under the provisions of various Acts, for the purpose of exhibiting an apparent surplus revenue of 5,000,000 *l.*, by the double operation of loans to a large amount from the Sinking Fund moneys, for which new stock was created, whilst on the other hand still larger amounts of redeemed stock held by the National Debt Commissioners, and bearing interest, were cancelled. An abstract of these operations is shown in the following Table:—

Sinking Fund Loans, and Redeemed Funded Debt cancelled, 1819–22.

YEAR.	Loans Raised.	Stock Created.	Increased Annual Charge for Interest.	Redeemed Stock Cancelled.	Diminished Annual Charge for Interest.
	<i>£.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>
1819 - - - -	12,000,000	17,152,000, 3 p'Cent.	514,560	—	—
1820 - - - -	12,000,000	17,064,000 „	512,020	42,931,011, 3 p'Cent.	1,287,930
1821 - - - -	13,000,000	{ 16,296,875 596,115, 3½ p'Cent.	488,906 20,864	26,729,167 766,434, 3½ p'Cent.	801,875 26,825
1822 - - - -	7,500,000	9,339,687, 3 p' Cent.	280,190	{ 102,227,572, 3 p'Cent. 5,078,000, 3½ p'Cent.	3,066,827 152,340
TOTALS - - <i>£.</i>	44,500,000	60,448,677	1,816,540	177,732,184	5,335,797

At the same time another and a new operation of a still more complicated character was substituted, as an additional aid to the Sinking Fund. This was the Dead Weight Annuity of 2,800,000 *l.* created in 1822 by the Act 3 Geo. 4, c. 51, from the proceeds of which it was contemplated that the then annual charge of 4,900,000 *l.* for half-pay, and military, navy, and civil pensions, subject to diminution by the deaths of the annuitants, might be commuted to an annuity of 2,800,000 *l.* for 45 years, and an immediate annual saving of expenditure of 2,100,000 *l.* be effected. In order to carry out the before-mentioned enactment in 53 Geo. 3, c. 35, and to provide for the annual charge of 2,800,000 *l.* created by this Act, 3 *l.* per cent. capital stock of redeemed debt was cancelled to the amount of 87,409,000 *l.*, and 5,078,000 *l.* of 3½ *l.* per cent. stock, under the provisions of the Act 3 Geo. 4, c. 68.

Dead Weight Annuity, created in 1822.

The failure of this scheme has already been described under the head of the Bank Terminable Annuity of 581,740 *l.*, commencing in 1823, which was the only portion of the annuity of 2,800,000 *l.* which was practically dealt with. The general result of the operations, so far as they affected the amounts of Exchequer receipt of sums appropriated to the Sinking Fund, and of debt reduced during the six subsequent years, 1823–9, is also there shown.

See p. 516.

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Recommendations
of Committee of
Public Accounts in
1822.

Meanwhile, in their Report, dated 31st July 1822, the Committee of Public Accounts called attention to the system upon which the application of the Sinking Fund was then conducted, and concluded with the following recommendations:—

“It might not be expedient during the continuance of the war, and until the experience of several years of peace had placed the revenue and expenditure of the country upon a footing not likely materially to be varied, to attempt a revival of the administration of the system adopted for the reduction of the National Debt; but it seems now advisable that the sum appropriated for that purpose should be limited to the amount really intended to be applied to the discharge of debt, and which can be afforded from an annual excess of revenue above the expenditure of the country.

“The opinion of the House upon the subject may be considered as expressed in their Resolution of 4th June 1819; and your Committee submit that, at an early period in the ensuing Session, measures should be proposed for reducing the amount of the nominal Sinking Fund, upon the principles of the said resolution, and for discontinuing the practice of applying part of it to the Public Service, in the form, now become customary, of an annual loan.”

Results of these
Recommendations.
See Acts 3 Geo. 4,
cc. 68, 89, 93.

Provisions of Act
of 1823, 4 Geo. 4,
c. 19.

The effect of these recommendations was that the annual Sinking Fund Loans were discontinued, and by three Acts, which were passed in the Session of 1822, nearly the whole of the redeemed capital stock of Funded Debt remaining in the names of the Commissioners for the Reduction of the National Debt was cancelled.

In 1823, the Act 4 Geo. 4, c. 19, was passed, further to carry out by legal enactments the intentions of the Resolution of the House of Commons of 8th June 1819, which was recited in the preamble of the Act. Amongst other provisions, the Act contained the following:—

1. All payments to the Sinking Fund, charged by previous Acts on the Consolidated Fund, were to cease;
2. All capital Stock held by the Commissioners for the Reduction of the National Debt (except that purchased, &c. from donations and bequests) on 5th April 1823, either on account of the Sinking Fund or purchased or transferred for Life Annuities, was to be cancelled, and interest to cease;
3. £. 5,000,000 per annum was to be set apart out of the Consolidated Fund, and issued quarterly, for the Sinking Fund;
4. No capital Stock which should be placed to the account of the Commissioners for the Reduction of the National Debt, after 5th April 1823, was to be cancelled until the annual interest of the accumulated Stock should amount to a sum equal to $\frac{1}{100}$ th part of the charge of the existing Funded and Unfunded Debt, when the surplus Stock above such amount was to be cancelled, at such times and in such proportions as Parliament should direct.

Aid of Sinking
Fund in reducing
5 l. and 4 l. per
Cents, 1822-5.
See p. 553.

From 1822 to 1825, the Sinking Fund was made available for aiding the several operations for reducing the 5 l. per Cents. to 4 l. per cent., and the old 4 l. per Cents. to 3½ per cent. The details of the aid thus afforded may be seen in the Sinking Fund accounts for these and subsequent years in Appendix 6, as well as in the Table of Conversions of Funded Debt, under the head of Stocks of Permanent Annuities.

Lord Grenville's
Essay of the Sink-
ing Fund, in 1827.

In 1827, Lord Grenville published his Essay on the Sinking Fund, which gave the finishing blow to the credit of the old Sinking Fund, so far as it was based on borrowed money, or on the supposed beneficial operation of the accumulation of compound interest on investments thus made.

He declared the three leading principles of a true Sinking Fund to be—

1. Its entire dependence on an actually existing surplus of revenue;
2. The consequent inutility of all borrowed Sinking Funds;
3. The no less evident impossibility of deriving benefit from a Sinking Fund operating in times of war, or of otherwise deficient revenue.

The only object of a Sinking Fund being to reduce debt, Lord Grenville showed that, therefore, to the efficacy, and consequently to the wisdom of such an institution, two conditions were indispensable; viz., the continued existence of the surplus from which it is to be supplied, and the uninterrupted appropriation of that surplus to the reduction of debt.

From whence he deduced the fundamental truth that under no circumstances can any Sinking Fund be productive of real benefit, except where the ordinary income of the State has been carried to an amount permanently exceeding its current expenditure.

He further stated, that as “no Sinking Fund can truly exist except in periods of peace, in reference to those periods only can the revival or the abandonment of such a system be reasonably made subjects of debate. To determine whether any or what
“portion

“portion of national wealth shall, at any given time, be withdrawn by taxation from private use, for the reduction of the National Debt, is not a question of abstract science. No decision can more essentially depend on the contingent and fluctuating considerations of ever varying circumstances. None, therefore, can be fitter to be reserved for the annual reconsideration of a wise and cautious legislature.”

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The following is a brief recapitulation of the principles of Mr. Pitt's Sinking Fund of 1786, and of the modifications subsequently effected:—

Recapitulation of principles of Mr. Pitt's Sinking Fund, with its subsequent modifications.

Original Sinking Fund of 1786;

An annual grant of 1,000,000 *l.* from the Consolidated Fund, together with the interest of Redeemed Debt and Expired Life and Terminable Annuities, limited to 4,000,000 *l.* per annum, and appropriated for the redemption of the public debt then existing.

Additions in 1792, on breaking out of War with France:

The annual grant from the Consolidated Fund increased to 1,200,000 *l.*; all annual sums saved by the reduction of interest on any redeemable stock to be added to the Sinking Fund, such sums, together with Expired Life and Terminable Annuities, not to exceed 3,000,000 *l.* a year; and when any new Loan was contracted, 1 *l.* per cent. per annum on the nominal amount of each Loan to be added to the Sinking Fund, it being estimated that this sum would redeem the new debt contracted within 45 years at furthest.

Modification in 1798:

A portion of each Loan charged on the Income Tax, and no Sinking Fund of 1 *l.* per cent. provided for such portion.

Further Provisions in 1802:

The two Sinking Funds of 1786 and 1792 united and appropriated to the discharge of the unredeemed debt then existing; limitation of Sinking Fund to 4,000,000 *l.* repealed; future Loans charged with a Sinking Fund of 1 *l.* per cent., according to the terms of the Act of 1792, and appropriated to discharging the debt contracted under the Loan to which it was attached, until completely discharged. Provision of 1786, for carrying expired Life and Terminable Annuities to the Sinking Fund, repealed.

Lord Henry Petty's Plan, in 1807:

Future Loans to be raised by mortgaging the War Taxes to the extent of 10 *l.* per cent. of the money borrowed; the surplus of which sum mortgaged, after paying for interest and management, to form a Sinking Fund for redeeming the debt and freeing the taxes mortgaged.

Sinking Fund Life Annuities, in 1808:

The new system of Life Annuities charged on the Sinking Fund established in 1808.

Mr. Vansittart's Plan, in 1813:

For restoring the two Sinking Funds of 1786 and 1792, as far as practicable, to the condition in which they would have stood if no subsequent alteration had been made; to extend the Sinking Fund of 1 *l.* per cent. to the amount of Exchequer Bills in circulation; and after discharging an amount of debt equal to that of 1786, to completely appropriate the whole Sinking Fund to the successive discharge of the debt contracted by the several Loans since 1792, and thus from time to time discharge the debt created by each Loan since 1792, in the same manner as was provided by the Act of 1786, with regard to the then existing debt.

Commons' Resolution of 4th June 1819, and Act of 1823:

To secure a surplus annual revenue of not less than 5,000,000 *l.*; and to cancel large amounts of redeemed debt, and interest to cease.

It was under the circumstances thus stated that in the following year the Finance Committee of 1828 made many important recommendations upon the subject of the Sinking Fund, the result being to effect an entire change in the existing system, which, though materially modified in its details by subsequent enactments, continued, as has been shown, to be based upon the principles on which it was originally established by Mr. Pitt in 1786.

Recommendations of Finance Committee of 1828.

The first alteration recommended by the Finance Committee, in a special Report, dated 10th March 1828, was the discontinuance of granting Life Annuities charged on the Sinking Fund, and this recommendation was immediately carried out by the Act 9 Geo. 4, c. 16. In the improved system of granting Life and Terminable Annuities which was afterwards adopted under the provisions of 10 Geo. 4, c. 24, the Sinking Fund was entirely relieved from all charges of Life Annuities.

Discontinuance of granting Life Annuities charged on Sinking Fund.

Appendix, No. 13.

The principal recommendations of the Finance Committee were contained in their Fourth Report, dated 10th July 1828. In this Report, and in appended Papers, the results of the Sinking Fund in the actual reduction of the National Debt since the peace in 1815 are shown in considerable detail.

Summary of operations of Sinking Fund, 1786-1829.

Before proceeding to a consideration of the new system which was substituted in pursuance of the recommendations of the Committee, the following summary of the operations of the Sinking Fund for the whole period from 1786 to 1829 may be given, the details for each year having been shown in the accounts contained in Appendix 6, and the General Abstract with which it concludes:

Actual Receipts of Sinking Fund in Great Britain and Ireland from 2nd August 1786 to 5th July 1829:	£.	£.
From Quarterly Issues from the Exchequer under various Acts - - - - -	73,294,278	
„ Expired Annuities - - - - -	4,047,789	
„ Unclaimed Annuities - - - - -	1,075,524	
„ £.1 per Cent. on Capital of New Loans and Exchequer Bills - - - - -	166,473,919	
„ Donations and Bequests, and other Casual Receipts - - - - -	70,371	
„ Dividends on Redeemed Debt, including Long Annuities - - - - -	91,933,009	
Total - - - - -		336,894,890
Application of Sinking Fund during the same period:		
To pay off Principal of Funded Debt by the redemption of Capital Stock, including Contributions to Loans and Discharge of Exchequer Bills issued to pay off 5 <i>l.</i> and 4 <i>l.</i> per cent. Dissentients and Non-Assentients - - - - -	330,050,455	
To pay Life Annuities - - - - -	6,843,975	
Contingent Expenses in Ireland - - - - -	460	
Total - - - - -		336,894,890

The total amount of stock redeemed by the application of the amount of 330,050,455*l.* is shown, at p. 267 of Appendix 6, to have been 483,183,803*l.*, the average price per 100*l.* stock having been 68*l.* 6*s.* 2*d.* The total annual interest of this redeemed stock was 14,795,651*l.*, being equivalent to an average rate of interest on the total sum paid of 4*l.* 9*s.* 8*d.*, or very nearly 4½*l.* per cent. per annum, besides the expenses of management.

And after outbreak of French War, from 1793 to 1829.

During the whole period, from 5th January 1793, when the French war broke out, up to 1829, there was only one year (1817) in which money was not raised by loan, in order to aid the Sinking Fund, besides what was required for war expenditure. After excluding the period from 5th August 1786 to 5th January 1793, during which 8,147,631*l.* was applied to redeem 10,241,100*l.* of 3*l.* per cent. Stock, bearing interest of 307,263*l.* per annum, there remains 321,902,824*l.*, which was applied between 1793 and 1829 to redeem 472,942,703*l.* Capital Stock, carrying 14,488,388*l.* annual interest, the mean rate on the sum paid being almost exactly 4½*l.* per cent. per annum. During the same period, the total sum of 702,163,075*l.* was raised by loans, for which 1,052,536,700*l.* Capital Stock of Funded Debt was created, carrying 35,301,392*l.* annual interest, or a mean rate of 5*l.* 0*s.* 6*d.* per cent. per annum. The actual result of all these Sinking Fund operations therefore was, that the total amount of 330,050,455*l.* was raised at 5*l.* 0*s.* 6*d.* per cent. to pay off debt carrying interest at 4½*l.* per cent. The difference between these two rates is 10*s.* 6*d.* per cent. per annum, amounting upon the total capital sum of 330,050,455*l.* to 1,627,765*l.* per annum, which may be set down as the increased annual charge of our Funded Debt, and a real loss to the public, from this deceptive Sinking Fund system; without taking into account the expenses of management of the Sinking Fund, and the increased amount of capital of debt, consequent upon the practice of borrowing on less advantageous terms far larger sums than were required to meet the actual public expenditure.

Sinking Fund Life Annuity system.

With respect to the working of the system of Sinking Fund Life Annuities, it may be added that, from the establishment of this system in 1808 up to the year 1823, the whole of the dividends and annuities of the debt redeemed on account of Life Annuities continued to be issued from the Exchequer to the Commissioners for the Reduction of the National Debt, and consequently the payment of the entire charge of these Life Annuities was a legitimate application of the Sinking Fund.

On 5th April 1823, the whole of the Funded Debt redeemed on account of Life Annuities was cancelled, and the dividends ceased, in pursuance of the Act 4 Geo. 4, c. 19. The amounts of debt so cancelled are shown in Appendix 10. But from 5th April 1823

to 5th July 1829, the dividends and annuities of the debt thus redeemed were received as before by the National Debt Commissioners for Sinking Fund purposes, together with the dividends of other redeemed stock to a considerable amount held by them, and the entire annual charge of the Life Annuities continued therefore to fall upon the Sinking Fund as legitimately as before.

Being, however, charged upon the Sinking Fund, the payments for these Life Annuities up to 5th July 1829 were altogether excluded from the Accounts of Public Expenditure, and from the stated annual charge of the Public Debt, and it is only since this period that they have been so included. In the accounts of Public Income and Expenditure prepared for this Return, the charge for these Life Annuities has been included for the whole period from 1808, as part of the Public Expenditure under the head of the Public Debt, whilst all dividends and annuities of redeemed debt have been excluded from the Public Expenditure as part of the charge of the debt, and treated as money issued for the reduction of the Public Debt.

This mode of dealing with the amounts in question appears to be required for stating the accounts correctly and uniformly throughout the entire period. At the same time it is obvious that any amount of Revenue applied to the payment of such Life and Terminable Annuities which is over and above the annual charge of the Perpetual Annuities redeemed by them, is a true Sinking Fund, and it has been shown that it was so considered by the Finance Committee of 1828.

The amount of Sinking Fund really thus applied from 1808 to 1829 is shown in the last column of the following Tabular Account. The annual charge in perpetual annuities of the debt redeemed on account of these Life Annuities, includes the dividends of 3*l.* per Cent. Stock, equivalent to Long Annuities and Exchequer Bills so redeemed, as stated in Appendix 10:

Life Annuities, granted, and Debt redeemed, 1808-1829.

ACCOUNT OF SINKING FUND LIFE ANNUITIES, and FUNDED DEBT REDEEMED, in each Year, 1808-1829.

PERIOD.	Col. 1. Amount of Life and Terminable Annuities granted in each Year.	Col. 2. Accumulated Total of Col. 1.	Col. 3. Amount of Life and Terminable Annuities Expired and Unclaimed in each Year.	Col. 4. Accumulated Total of Col. 3.	Col. 5. Annual Charge for Life and Terminable Annuities at the end of each Year.	Col. 6. Annual Charge in Perpetual Annuities of Funded Debt Redeemed in each Year by granting Life and Terminable Annuities.	Col. 7. Accumulated Total of Col. 6.	Col. 8. Excess of Annual Charge for Life and Terminable Annuities beyond that of Debt in Perpetual Annuities Redeemed.
	£.	£.	£.	£.	£.	£.	£.	£.
5 January 1809 - -	32,515	32,515	- -	- -	32,515	13,799	13,799	18,716
" 1810 - -	39,571	72,086	344	344	71,742	16,936	30,735	41,007
" 1811 - -	20,780	92,866	978	1,322	91,544	8,724	39,459	52,085
" 1812 - -	21,859	114,725	975	2,297	112,428	8,682	48,141	64,287
" 1813 - -	25,609	140,334	2,363	4,660	135,674	10,706	58,847	76,827
" 1814 - -	27,270	167,604	4,258	8,918	158,686	12,003	70,850	87,836
" 1815 - -	31,458	199,062	4,266	13,184	185,878	13,010	83,860	102,018
" 1816 - -	20,518	219,580	6,551	19,735	199,345	9,067	92,927	106,918
" 1817 - -	33,213	252,793	7,804	27,539	225,254	13,901	106,828	118,426
" 1818 - -	69,853	322,646	6,616	34,155	288,491	27,822	134,650	153,841
" 1819 - -	48,465	371,111	7,519	41,674	329,437	18,769	153,419	176,018
" 1820 - -	31,721	402,832	9,883	51,557	351,275	12,502	165,921	185,354
" 1821 - -	42,445	445,277	10,720	62,277	383,000	17,841	183,762	199,238
" 1822 - -	44,618	491,895	16,654	78,931	412,964	17,582	201,344	211,620
" 1823 - -	79,353	569,248	17,150	96,081	473,167	30,614	231,958	241,209
" 1824 - -	71,852	641,100	25,386	121,467	519,633	30,449	262,407	257,226
" 1825 - -	56,275	697,375	23,117	144,584	552,791	20,250	282,657	270,134
" 1826 - -	51,937	749,312	40,383	184,967	564,345	17,406	300,063	264,282
" 1827 - -	63,818	813,130	28,812	213,779	599,351	20,655	320,718	278,633
" 1828 - -	62,918	876,048	36,432	250,211	625,837	20,177	340,895	284,942
" 1829 - -	48,553	924,601	31,112	281,323	643,278	14,020	354,915	288,363
TOTALS - - -	924,601	—	281,323	—	6,957,135	354,915	3,478,155	3,478,980

The total amount of Funded Debt so redeemed and cancelled up to 5th July 1829, was 10,918,997*l.* Capital Stock, and 27,920*l.* Long Annuities, equivalent to 710,985*l.* 3*l.* per Cent Stock, the annual interest of such stock being 354,915*l.*, as above stated. Computed at the average Sinking Fund prices,* the money value of such stock was 8,278,982*l.* The total charge upon the Sinking Fund during the whole period up to 5th January 1829 for the redemption of such Capital Stock was, as above shown, 3,478,980*l.*, leaving an annual charge for the still existing Life and Terminable Annuities of 643,278*l.*, reducible from time to time by the falling-in of these annuities.

With

* Viz. (See p. 553), 1808 to 1817 - -	£. 3	per Cents. at £. 61	- -
(See p. 558), 1817 to 1829 - -	£. 4	"	76 8 5
	£. 3½	"	93 3 4
	£. 4	"	95 9 -
	£. 5	"	at par.

The average Sinking Fund prices of 3*l.* per Cents. had risen to 88½ in the year 1829.

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Proposed amended
system of Sinking
Fund, based on
surplus revenue.

With respect to a new and amended system of Sinking Fund, the Committee declared that they could not, under any circumstances, recommend a Sinking Fund not provided by a real surplus of revenue.

That they were impressed with a strong conviction of the sound policy of applying a surplus revenue perseveringly in those times during which no extraordinary resources need be raised in the reduction of debts accumulated to defray the expenses of antecedent periods of difficulty and exertion.

That making no provision for diminishing the permanent charge of those wars in times of peace, must appear an abandonment of all consideration for the credit and safety of the country, in the eventual occurrence of future difficulties and dangers.

That instead of a fixed Sinking Fund, the real surplus of revenue only should be appropriated annually to the reduction of debt.

That regard being had to the total amount and fluctuating nature of our revenue, as well as to the necessity not only of carefully avoiding any addition to the public debt, but also of reducing it as far as possible in time of peace, it would be expedient, in estimating the Supply and Ways and Means, to keep in view the necessity of a surplus of not less than 3,000,000 *l.* in each year; but that in case the eventual annual surplus should not amount to 3,000,000 *l.*, the deficiency ought not to be supplied by borrowing.

That all funded debt redeemed by the application of the Sinking Fund should be cancelled, and that the surplus should be employed in the extinction of the unfunded as well as in the redemption of the funded debt; and that some advantage might be obtained by the application of it to the conversion of permanent into temporary annuities to whatever extent parties holding the former might be disposed to effect the exchange upon equitable terms for the public.

Temporary pro-
visions of 9 Geo. 4,
c. 40, in 1828.

The system thus recommended was brought to the notice of the House of Commons by Mr. Goulburn, then Chancellor of the Exchequer, in his Budget speech of 11th July 1828, and the Act 9 Geo. 4, c. 90, was passed for the temporary purpose of immediately carrying out to a certain extent the recommendations of the Committee.

This Act repealed so much of the Act 4 Geo. 4, c. 19, as authorised an annual issue of 5,000,000 *l.* to the Commissioners of the National Debt, and in lieu thereof, enacted that there be issued to them, out of the Consolidated Fund, such annual sum as, together with the interest on stock standing in their names on 5th July 1828, should amount to 3,000,000 *l.*

And it empowered the Commissioners to apply the Sinking Fund to the purchase of Exchequer Bills, which were to be delivered to the Paymasters of Exchequer Bills to be cancelled within five days after the expiration of the quarter in which they were purchased.

New Sinking Fund
Act of 1829, 10 Geo.
4, c. 27.

In the following year, Mr. Goulburn, in his Budget speech of 8th May 1829, declared it to be the intention of the Government to carry out more fully the plan of the Sinking Fund recommended by the Finance Committee. This was effected in the same Session by the Act 10 Geo. 4, c. 27, passed with the unanimous concurrence of Parliament, after full discussion of the measure.

The provisions of this Act, which still remain in force for regulating the existing system of the Sinking Fund, though repealed and re-enacted in 1866 by the Exchequer and Audit Act, 29 & 30 Vict. c. 39, are to the following effect:—

The Treasury are to make up, within 30 days of every quarter day, an account of the actual income and expenditure, according to the receipt and actual issue of moneys at the Exchequer, and one-fourth of the annual surplus of income is to be issued out of the Consolidated Fund to the Commissioners for the Reduction of the National Debt, during the quarter in which such account shall be made up, to be applied by them towards reducing the debt. The amount of such annual surplus is to be certified by the Treasury to the Commissioners, who are to publish in the "London Gazette" the sum so applicable.

All Capital Stock and Terminable Annuities whatever in the hands of the Commissioners on 5th July 1829, except on account of Donations and Bequests, to be cancelled and interest to cease, and all such stock and annuities purchased by or transferred to the Commissioners after 5th July 1829, under the provisions of the Act, to be cancelled, and interest to cease from the day of transfer.

The National Debt Commissioners are empowered to apply any sinking fund moneys under this Act in the purchase of redeemable public annuities, or annuities for terms of years, or Exchequer Bills, or in the advances of money upon the credit of Deficiency Bills or any other Exchequer Bills, as they may from time to time judge most expedient.

All Exchequer Bills so purchased, or upon which money shall have been so advanced by them, to be delivered within seven days after the expiration of the quarter to the Paymasters of Exchequer Bills to be cancelled.

A detailed

A detailed Return of the amount of the Sinking Fund, in each year from 1829 to 1860, was laid before the House of Lords in 1860, on the motion of Lord Overstone, together with a Return of the Public Income and Expenditure of each financial year, both as estimated in the Budget and of the actual Income and Expenditure. This Return furnishes a good illustration of the working of the new system of Sinking Fund for this period, and it may be desirable here to give similar information of the total amount and application of the Sinking Fund for the whole period of 40 years, from 1829 to 1869.

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Its working illustrated by Lord Overstone's Return, 1860.

No. (382) of 1860.

The financial results of the new Sinking Fund in each year, from its establishment on 5th July 1829 up to 31st March 1869, are shown in detail in the Sinking Fund Accounts contained in Appendix 6. The following is a summary of these accounts, showing the total receipts of the Sinking Fund for this entire period of 40 years, and the mode in which they were applied to the reduction of the Public Debt.

Abstract Account of Sinking Fund operations, 1829-1869.

Total Receipts of Sinking Fund from 5th July 1829 to 31st March 1869.

	£.
From Exchequer Issues out of Surplus Revenue - - - - -	48,299,954
Ditto - - - - of annual sums of 6,906 l. 14 s. 7 d., from 1854,	
per 16 Vict. c. 23, s. 32 - - - - -	103,605
Ditto - - - - per 19 Vict. c. 21, s. 20 - - - - -	250,000
Donations and Bequests, including estimated value of stock bequeathed -	220,619
Dividends on Stock purchased and transferred from Donations and Bequests	493,545
Forfeited Savings Banks deposits, per 9 Geo. 4, c. 92, s. 34 - - -	1,193
	£. 49,368,916

Application of Sinking Fund, for the same period.

	Average Price for £. 100 Stock.	Sums Paid.	Debt Redeemed.
	£. s. d.	£.	£.
Redemption of £. 3½ per Cent. Stock -	96 18 3	5,489,204	5,663,894
Ditto - - £. 3 " " -	94 3 -	18,310,671	19,454,840
Ditto - - £. 2½ " " -	76 15 1	143,836	186,997
Total Stock - - -	94 12 7	23,943,711	25,305,731
Purchase of Exchequer Bills issued to pay off £. 4 per Cent. Dissentients - - - - -		317,714	317,714
Purchase of Principal of Supply Exchequer Bills - - -		3,925,730	3,925,730
Premium and Interest of - - ditto - - - - -		47,282	47,282
Purchase of Principal of Deficiency Bills and Bank Advances - - - - -		21,057,777	21,057,777
Accrued Interest of Deficiency Bills - - - - -		889	889
Paid on West India Compensation Account, per 3 & 4 Will. 4, c. 73 - - - - -		75,700	75,700
Paid for Premium and Interest on Stock transferred for Terminable Annuity, per 3 & 4 Will. 4, c. 24 - - -		113	113
		£. 49,368,916	50,730,936

It may be at once seen from the amount of Surplus Revenue applied to the Sinking Fund during these 40 years, how far the recommendation of the Finance Committee of 1828 was from being carried out, that at least 3,000,000 l. a year of Surplus Revenue should be appropriated towards the reduction of the National Debt; excluding the three financial years 1854-55 to 1856-57, which were years of war expenditure, when war loans were contracted, the average annual amount of actual surplus revenue appropriated to the Sinking Fund during the remaining period of 37 years was about 1,300,000 l.

Average Sinking Fund from Surplus Revenue during this period.

Reference may here be made to Lord Overstone's Return of 1860, for the purpose of pointing out the exact amount of surplus of annual revenue contemplated in the budget of each year during the 30 years after the establishment of the new Sinking Fund, as well the actual surplus at the end of each financial year, or the deficiency where no such surplus existed.

And estimated and actual Annual Surplus Revenue.

It should be at the same time pointed out that as the financial year to which the Budget was applicable, terminated on 5th April, from 1833 to 1854, the actual surplus of income over expenditure, or deficiency, as stated in the above-mentioned return, will not correspond

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with

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with the amounts shown in the series of Accounts of Income and Expenditure now prepared for the financial years during this period, which are made up to 5th January in each year, according to the practice in the Annual Finance Accounts.

Nor will a statement of the actual annual surplus at the end of each such Budget year be any correct guide to the amount of Surplus Revenue actually applied in each year to the Sinking Fund, as the amount applicable, according to the provisions of the Act of 1829, is one-fourth part of the actual surplus of the year ending on each quarter day during the year.

It may be seen from the Return of 1860, that as regards the Budget Estimates for the preceding 30 years, that of 1829 was the only Budget in which a Surplus Revenue to the amount of 3,000,000 *l.* was contemplated, and that it was only in two other years, 1830 and 1846, that the estimated surplus exceeded 1,000,000 *l.*; that excluding the three years of war expenditure, 1855-57, there were five years in which a large estimated deficiency of Revenue to meet the expenditure was announced in the Budget; and that throughout this whole period of 27 years of peace, the total accumulated annual Surplus so estimated amounted to no more than 19,400,000 *l.*, being, on the average, about 650,000 *l.* per annum.

The actual Revenue and Expenditure for the same period exhibit generally a much more favourable result as regards the annual Surplus, although, on the other hand, there were large amounts of deficient Revenue in five of the years in which a surplus had been estimated. The total accumulated Surplus amounted to 42,000,000 *l.*, showing an average actual annual Surplus during these 27 years of peace, exceeding 1,300,000 *l.*

Various opinions
as to policy of thus
applying Surplus
Revenue.

Life of Lord Liver-
pool, vol. 3, p. 165.

Ib., p. 251.

It may be interesting to trace the course of change in the opinions of leading Members of Parliament who have guided legislation on financial questions, with respect to the supposed necessity of securing a large annual Surplus of Income over Expenditure to be appropriated as a Sinking Fund for the Reduction of the National Debt, from the period when Mr. Vansittart, in a letter to Lord Liverpool, dated 20th December 1821, declared "a surplus of 5,000,000 *l.* as the condition of the Revenue which was indispensable to the prosperity, if not the safety of the kingdom." Lord Liverpool appears to have entirely concurred in this opinion.

Not so, however, Lord Grenville. In a memorandum addressed to Lord Liverpool, dated 22 July 1823, he urges the policy of a further reduction of taxation, and as a consequence of this course, a temporary suspension of the application of Surplus Revenue to the Sinking Fund; at the same time, he does not conceal that he should prefer its entire discontinuance, on the ground that "as a private trader may almost always find the increase of his trading capital a more profitable application of his annual savings than paying off a debt bearing annual interest, so the whole community charged with a debt bearing 30,000,000 *l.* of interest, but having a capital, the annual return of which produces many times that sum, would find many ways of expending its annual savings more advantageously than the payment of its debts."

Lord Liverpool, however, replied that the Government saw no reason for altering their opinion on the subject of the Sinking Fund.

Progress of opinion
in Parliament,
1829-1843.

The progress of opinion in Parliament upon this question may be seen from the following abstracts taken from Hansard's Debates:—

In the first Budget, on 8th May 1829, after the passing of the Sinking Fund Act 10 Geo. 4, c. 27, Mr. Goulburn, then Chancellor of the Exchequer, framed his financial statement according to the recommendation of the Finance Committee of 1828, estimating a Surplus Revenue of 3,013,407 *l.*, after taking credit for 645,000 *l.* the amount of Life Annuities payable, as comprising a Sinking Fund.

Next year, in his Budget of 15th March 1830, Mr. Goulburn estimated his surplus, clear of Life Annuities, at 2,137,000 *l.* only, after allowing for a loss of 970,000 *l.* in the first year by the reduction of taxes, then proposed by him, to the annual amount of 3,400,000 *l.* He intimated that a future surplus might be provided by increased consumption and diminished expenditure, particularly by reducing the 4*l.* per Cents.

Mr. Goulburn's Budget was disapproved of by Sir F. Baring, who said that all surplus for future Sinking Fund was now disposed of, and the hope of paying off any portion of the debt virtually abandoned.

Lord Althorp, on the contrary, approved of reducing taxes rather than keeping up a large Sinking Fund, and said that "whatever surplus there might be of income over expenditure ought, in his opinion, to be reduced in taxation. He never approved of the application of such surplus to the reduction of the National Debt."

Mr. Hume also thought that by applying the surplus to reduce taxes, Mr. Goulburn would have done more to support public credit than by diminishing the debt.

In the House of Lords (8th July 1830) Lord Goderich expressed his alarm at the small amount of estimated surplus; and the Duke of Wellington, though he thought the surplus of 3,000,000 *l.*, recommended by the Finance Committee, very desirable, yet said there must be some difficulty of making the surplus equal this amount; and the Revenue being unsettled and uncertain, he could not hold out a hope, unless it increased, that there would be such a surplus this year.

In the following year, Lord Althorp had succeeded Mr. Goulburn as Chancellor of the Exchequer, and in his Budget of 11th February 1831, estimated his surplus for the year ending 5th January 1832 at 450,000*l.* only, after proposing to reduce taxes to the amount of 4,080,000*l.* per annum, of which he should lose 3,170,000*l.* in the first year, and to impose new taxes amounting to 2,740,000*l.* per annum.

In a second Budget, of 3rd October 1831, Lord Althorp estimated his surplus for the year at 493,000*l.*

On each of these occasions the only protests were from Mr. Goulburn, against "a surplus infinitely less than was required for the security and credit of the country;" and against "the abandonment of the important principle of attempting to discharge a part of the debt incurred during the last war."

At the commencement of the year 1832, Mr. Goulburn on 6th February called the attention of the House of Commons "to this the first occasion on which we found ourselves with a large deficiency of income as compared with expenditure;" and he said that "men of all parties, of all sentiments, and of all feelings in the country had agreed upon this, that it was expedient to make such arrangements with respect to the finance of the country as should secure a surplus at the end of the year."

Lord Althorp replied, that he "had frequently stated that in his opinion a large surplus revenue, for the purpose of keeping up a Sinking Fund for the discharge of the debt, was not desirable."

Mr. Poulett Thompson (afterwards Lord Sydenham) added, that "the deficiency was not money wasted, nor money lost; he was happy to say that it remained in the pockets of the people, there to fructify by use, to stimulate the efforts of their industry, and to add to the resources of the State."

Mr. A. Baring "trusted that some time or other the country would have a Government bold and honest enough to take a manly tone on the subject of the National Debt, with a view of providing some means for the peaceable and effectual redemption of the people from its weight. If the Sinking Fund had been preserved to the present moment, we might have looked forward at no distant time to see a considerable portion of the debt reduced. But every successive Government had yielded itself too readily to the unreasonable demands which put a stop to the progress of the Sinking Fund. The most effectual mode of supporting the credit of the country was to continue the existence of an efficient Sinking Fund."

Sir Robert Peel "was astonished at the doctrine of the 'fructifying principle,' put forth by Mr. P. Thompson, Vice-President of the Board of Trade, which would make him the most popular man in the kingdom amongst the debtors of the country. But he protested against the introduction of such doctrines that this deficiency was a subject for congratulation. He firmly believed that it was essentially necessary that a surplus revenue to a certain amount should be maintained for the support of the public credit."

Later in the same year Lord Althorp estimated, in his Budget of 27 July 1832, that his surplus for the current financial year ending 5 April 1833 (the past financial year having been computed to 5 January 1832), would amount to 773,624*l.*

Mr. Goulburn again protested, and said that "the great object of Government ought to be to get rid of the superincumbent load of debt which pressed so heavily on the country."

Sir Robert Peel, however, admitted that "in the present state of public feeling he did not think it possible to keep up a great surplus revenue." "He did not contemplate such a surplus as might be appropriated to the paying off any part of the debt, but sufficient to provide against contingencies, and to save the country under ordinary circumstances from the necessity of borrowing."

In 1833, Lord Althorp, in his Budget of 19 April, announced his last year's surplus to be 1,487,000*l.* On comparing his income and expenditure for the current year, he estimated a surplus of 1,571,969*l.*; but, upon his principle of its being "better to diminish taxes than pay off debt," he proposed to reduce taxes to the annual amount of 1,350,000*l.*, of which he should lose 1,056,000*l.* the first year, leaving an available surplus of 516,000*l.* for the reduction of debt.

Mr. Hume approved, but wanted more taxes taken off.

Sir Robert Peel approved also, but "doubts if Lord Althorp has not gone too far in reducing taxation."

In reply to Mr. A. Baring, who lamented "that little or no surplus is left as a Sinking Fund," Lord Althorp stated "that he was always opposed to keeping taxes at a high point for the sake of surplus revenue," and he "looked to considerable reduction of debt by conversion into terminable annuities."

In 1834, Lord Althorp, in his two Budgets of 14 February and 25 July, proposed to reduce taxes amounting to 1,781,000*l.* per annum, of which he calculated he should lose 1,181,000*l.* the first year, and to impose 195,000*l.* new taxes, and he then estimated his surplus for the year ending 5 April 1835 at 985,000*l.*

Sir F. Baring complained of the existing "system of finance, which not only left no surplus revenue, but actually anticipated any increase of revenue;" he "considered the proposed reductions of taxes exceedingly injudicious."

Mr. Goulburn also again urged the reduction of the public debt.

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Mr. Spring Rice (afterwards Lord Monteagle) had succeeded Lord Althorp in 1835, and produced his Budget on 14th August in that year. He alluded to the large reduction of taxes since 1814, amounting to 40,191,000 £, in order to show the difficulty of further reduction, and estimated his surplus for the current year at from 150,000 £. to 200,000 £. only. He at the same time intimated that he should require even this amount to satisfy some claims of interest due to West India proprietors. With reference to the Sinking Fund, he said, "The House very wisely, in my opinion, determined that it is no longer expedient to keep up an amount of taxation for the purpose of providing a Sinking Fund. This opinion has been very generally adopted, and unlike other opinions, it has not been disclaimed by those who once professed it. I know no subject indeed on which there is a greater consent of opinions on all sides. Undoubtedly there was one great opinion opposed to the abandonment of the Sinking Fund, Lord Ashburton; but the question was whether it would not be better to leave the money in the hands of the people to promote the general well-being of the country by increasing the amount of capital at their command, and the amount of money in circulation, and thereby lowering the rate of interest, than to raise more money than was otherwise wanted, in order to apply it to the reduction of debt. It is a great mistake to imagine that because there is no Sinking Fund, therefore a reduction of the National Debt cannot take place. On the contrary, such reduction has been carried into effect to a much more considerable extent than gentlemen who reasoned in favour of a Sinking Fund would be inclined to credit. The conversion of permanent into terminable annuities is in principle a Sinking Fund, the best and most legitimate Sinking Fund that can be acted upon. This principle has been acted on to a very considerable extent." And he showed that the proportion of the annual charge of the terminable annuities to that of the whole debt, had increased from one-sixteenth in 1816 to one-seventh in 1834.

Mr. Goulburn, after expressing his satisfaction at the Budget, intimated that he would not enter upon the question of surplus.

During the next four years of financial pressure, the question of the application of any annual surplus revenue to the reduction of debt was not prominently brought forward in Parliament.

In 1840, Sir Francis Baring, who had succeeded Lord Monteagle, produced his budget on 15 May. After proposing an increased per centage on existing taxes, amounting to 2,336,000 £, of which he calculated he should get 1,891,000 £. the first year, he proposed to meet an estimated deficiency of 850,000 £. by an issue of Exchequer Bills to the amount of 800,000 £.

Mr. Goulburn and Sir Robert Peel both expressed their satisfaction at the effort to equalise income and expenditure, and hoped more decided efforts would be made to reduce the debt; whilst Lord John Russell defended the Government for having "for some years pursued a wiser course, instead of having a considerable Sinking Fund, to have only a revenue sufficient to meet the expenditure;" and argued that "the deficiency caused by extraordinary expenditure should be met by loans rather than new taxes."

Abandonment of systematic appropriation of Surplus Revenue to Sinking Fund.

All attempts at carrying out the recommendation of the Finance Committee of 1828 for an annual surplus revenue of 3,000,000 £. had thus been completely abandoned, as was admitted by Mr. Goulburn in his Budget speech of 8th May 1843, after succeeding Sir F. Baring, upon the Whig Government resigning office in 1841, in consequence of the embarrassed state of the public finances. And even after obtaining a considerable surplus revenue by means of the re-imposition of the income tax, both Sir Robert Peel and Mr. Goulburn concurred in the policy, which had been since generally adopted, of applying this surplus revenue to the reduction of taxation, rather than to the reduction of debt.

To such an extent indeed, in more recent times, has this policy been advocated in Parliament, that in his Budget of 3rd April 1862, Mr. Gladstone admitted that however desirable a surplus of revenue might be to the Government, a Chancellor of the Exchequer could have no hope of prevailing upon the House of Commons to agree to their retaining it, and applying it to the redemption of public debt; Mr. Gladstone added, that his only security against the urgent demands for reducing taxation lay in his utter destitution:

"Cantabit vacuus coram latrone viator."

If he had no surplus, he could not be deprived of it; according to the old Scotch proverb, "It's ill takin' the breeks off a Hielandman."

Annual appropriation of 6,906 £. 14 s. 7 d. to Sinking Fund in 1853.

It may be seen that in addition to the surplus revenue appropriated to the Sinking Fund since 1829, some further amounts have been so applied. Of these, the annual sum of 6,906 £. 14 s. 7 d. has been thus appropriated since 1853, under the provisions of the Act 19 Vict. c. 21, s. 32. The object of this clause was to meet an objection raised in Parliament against the nominal increase of the National Debt by the conversion of amounts of 100 £. 3 £. per Cent. stock to 110 £. 2½ £. per Cent., under the South Sea commutation scheme of 1853. With the view of redeeming such increased capital of debt, it was provided that for every 110 £. of 2½ £. per Cents. so created, a yearly sum of 5 s. should be issued to the National Debt Commissioners as a Sinking Fund, and that for the purposes of the Acts for regulating the reduction of the National Debt, such sums should be deemed part of the expenditure of the United Kingdom.

And of 250,000 £. in 1856.

In like manner, an additional annual sum of 250,000 £. was directed to be issued to the Sinking Fund under s. 20 of Act 19 Vict. c. 21, for raising the war loan of 5,000,000 £. in 1856,

1856, with the view of redeeming the debt created by this loan. This provision was to be in force only during a time of peace. The amount was issued only in one year, 1857-58, and the provision was repealed in an Act of the following Session, in accordance with the financial arrangements of the Budget of the year.

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With respect to the amount of Stock transferred on account of Donations and Bequests towards reducing the National Debt, it should be observed that the amounts of Donations and Bequests contained in Appendix 7 do not agree in every year with the sums contained in the Cash Accounts of Appendix 6, inasmuch as they are stated to include "the money value of stock bequeathed." The amounts of stock so bequeathed and transferred to the Sinking Fund between 1829 and 1869, together with their estimated money values, are as follows:—

Amount of Stock transferred to Sinking Fund on account of Donations and Bequests, 1829-1869

		Stock.				Money Value.		
		£.	s.	d.	£.	£.	s.	d.
Year to 5th Jan. 1850	Bequest of Lieut. Col. Alex. Petrie, of Swanswick - - - -	11,475	7	8	3 p'Cent. Consols	}	15,279	4 4
		2,746	1	-	" Reduced			
		1,572	18	6	3½ p'Cents. - -			
Year to 5th Jan. 1853	Bequest of Wm. Akers - - - -	1,056	-	11	3 p'Cent. Consols	}	5,192	6 9
		4,211	6	8	" Reduced			
Year to 31st March 1855	Bequest of Residue of Personal Estate of John Ashton, of Newton Bank, near Hyde - - - -	193,457	17	5	3 p'Cent. Consols		177,255	14 6
Year to 31st March 1856	Further Bequest of John Ashton, as above - - - -	4,053	4	3	" "		3,739	7 4
TOTAL - - - £.		218,572	16	5			201,466	12 11

The continued investment by the National Debt Commissioners of dividends of stock transferred or purchased on account of Donations and Bequests to be applied to the Sinking Fund, was the only portion of the main principle of the old Sinking Fund of 1786, for reducing the National Debt by means of the accumulation of compound interest, that was retained in the new Sinking Fund of 1829. This system was brought to an end by Mr. Gladstone in 1866, and under the provisions of the Act 29 Vict. c. 11, all such stock was required to be at once cancelled and the dividends to cease.

Accumulation of Dividends ceased, and such Stock cancelled in 1866.

With respect to the mode in which the Sinking Fund has been applied to the reduction of the National Debt, the appropriation of so large an amount, exceeding 21,000,000 £. to the purchase of Deficiency Bills, or in repayment of the Bank Advances, substituted for Deficiency Bills under the Exchequer and Audit Act of 1866, together with a further amount for interest due on these bills or advances, cannot but be considered as a departure from the recommendation of the Finance Committee of 1828, and from a due appropriation of the Sinking Fund to the redemption of the National Debt.

Appropriation of Sinking Fund to redemption of Deficiency Bills.

Deficiency Bills do not really constitute any portion of the Unfunded Debt, nor have they ever been considered as such. They merely represent temporary advances upon the security of the accruing revenue of the quarter, from which they are to be repaid as the revenue comes in. The purchase of Deficiency Bills is therefore no redemption of the National Debt, and thus to apply Sinking Fund moneys is in reality nothing more than retaining the amount to strengthen the Exchequer Balances.

But the Act 9 Geo. 4, c. 90, s. 4, authorises the application of the Sinking Fund to "the purchase of Exchequer Bills held by any person or persons, or any body corporate or politic whatever," whilst the 10 Geo. 4, c. 27, s. 6, adds to these words "or in the paying off of Exchequer Bills, or in the lending and advancing of money upon the credit of any Exchequer Bill or Bills which shall or may be made out in pursuance of an Act 57 Geo. 3," &c. (Deficiency Bills). It has therefore been considered that the purchase and paying off of Deficiency Bills with Sinking Fund moneys was fully authorised by law.

Legality of such appropriation.

Although this power was conferred by the Acts brought in by Mr. Goulburn, it was not first exercised by him, but by his successor Lord Althorp, who stated the fact in his Budget speech of 3rd October 1831. He admitted that thus to apply the Sinking Fund was "only to take the money out of one pocket to put it in another;" but he justified this exercise of the power allowed by law, partly on the ground of the decrease of the revenue from the distress of the country, stating that the surplus was understood to be applied to the reduction of debt, "if the revenue at least was not manifestly falling," and partly because the Deficiency Bills were bought at par, whilst other Exchequer Bills must have been purchased at a premium.

How justified by Finance Ministers.

No disapproval of this application of the Sinking Fund was expressed in Parliament upon this occasion, and the practice of thus economising the Exchequer Balances has been

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found so convenient to the Finance Minister, and indeed in many instances indispensable for the Public Service, that Lord Althorp's example has been since followed by all his successors, with the exception of Sir Robert Peel in 1834, who applied the Sinking Fund in the purchase of stock only, and of Sir F. Baring in 1839-41, who never was fortunate enough to have any surplus revenue to apply as a Sinking Fund.

In his Budget of 29th April 1844, Mr. Goulburn, after estimating the surplus for 1844-45 at 1,970,000*l.*, openly announced his intention of applying this surplus to the redemption of Deficiency Bills; he said, "The deficiencies of the five years previous to 1843 were in a great degree met by reducing the Exchequer Balances, making it necessary to borrow largely on Deficiency Bills from the Bank. I think, therefore, we should not act wisely, nor honourably, nor safely, if we did not make some efforts in time of returning prosperity, to place the balance in the Exchequer in such a state, that when the period for paying the dividends arrives, the demand on the Bank and the issue of Deficiency Bills may be brought within some limited compass, or at all events that the Government may be so far independent of that assistance, as to have at its disposal a considerable portion of the sum required for the quarterly expenditure. It will require larger balances in the Exchequer to enable the Government to act in a certain degree, independently of the Bank in the conduct of the financial affairs of the country. So strongly do I feel the importance of this, that I should not think I was acting the part of an honest man or a conscientious Minister, if I forbore to ask the House to apply the surplus of the present year in augmentation of the balance in the Exchequer." He was enabled to effect this object by applying the Sinking Fund applicable to the reduction of the National Debt in the purchase of Deficiency Bills.

A large portion of the surplus revenue of 1845-56 was in like manner applied by Mr. Goulburn to the purchase of Deficiency Bills, and in the discussion after the Budget for the following year, on 29th May 1846, Sir Francis Baring asked for explanation of the manner in which the surplus of the year had been applied, by purchasing Deficiency Bills and so practically increasing the Exchequer Balances instead of reducing the National Debt. He said, "Though the proceeding might have been legal, he did not quite subscribe to the legality of it," and added, "A good-humoured public believed that those sums were handed over as contributions towards a reduction of the National Debt, whereas a considerable portion of that surplus was applied to a legal but yet totally different purpose."

On this occasion Mr. Goulburn justified his proceeding by stating, "The increase of those balances within certain limits rendered the Government not only independent of the Bank, but secured a very considerable saving in the way of interest. It was more prudent to save the country the necessity of borrowing six or seven millions than to hand over a larger surplus to the Commissioners for the Reduction of the National Debt than, under other circumstances, might be practicable."

Repeal of Sinking Fund Act of 1829, and provisions re-enacted, in Exchequer and Audit Act, 1866.

In 1866, the Sinking Fund Act, 10 Geo. 4, c. 27, was repealed by the Exchequer and Audit Act, 29 & 30 Vict. c. 39, and its provisions for appropriating surplus income to the Sinking Fund were re-enacted in s. 16 of this Act.

It was under this Act that the system of the formal issue of Deficiency Bills was abolished, and Bank Advances to make good quarterly deficiencies of the Consolidated Fund were thenceforward made upon Exchequer Certificates for each quarter; and s. 16 expressly extended the application of the Sinking Fund to the "repaying to the Bank of England or to the Bank of Ireland any advances made by them under the provisions of this Act, towards supplying the deficiency of the Consolidated Fund during the said quarter."

In order to form a check upon the Treasury Account of Public Income and Expenditure for the year ending upon each quarter day, which regulated the amount of surplus income to be issued for the Sinking Fund, it was also provided that a copy of this account, certified by the Comptroller and Auditor General, should be laid before the House of Commons within 15 days after the expiration of the quarter during the sitting of Parliament, or within one week after its re-assembling.

Further reduction of Debt by system of Life and Terminable Annuities.

In the abstract statement of the operations of the Sinking Fund, which is shown at page 725, no reference whatever is made to the large reduction both in the Capital and Annual Charge which has been effected in the period between 1829 and 1869 by the operation of the amended system of Life and Terminable Annuities, established by the Sinking Fund Act of 1829, nor to the considerable reductions in the amount of the Funded Debt by the conversion of Capital Stock held for Savings Banks into Terminable Annuities; although as before stated the excess of the annual charge for such Life and Terminable Annuities over the annual charge of the Funded Debt constitutes a real Sinking Fund. The progress of these two distinct modes of reducing the Funded Debt will now be described.

Abstract Account of Life and Terminable Annuities, per 10 Geo. 4, c. 27 from 1829 to 1869.

The following Table shows an Abstract of the working in each year of the system of Life and Terminable Annuities established under the Sinking Fund Act of 1829, in continuation of the Abstract Account of the Sinking Fund Life Annuities up to that period, which has been shown at page 719:—

ABSTRACT ACCOUNT OF LIFE AND TERMINABLE ANNUITIES, 1829-1869.

PERIOD.	Col. 1. Amount of Life and Terminable Annuities Granted in each Year.	Col. 2. Accumulated Total of Col. 1 (in- cluding £.924,601 Granted up to 5 January 1829).	Col. 3. Amount of Life and Terminable Annuities Expired and Unclaimed in each Year.	Col. 4. Accumulated Total of Col. 3 (in- cluding £.281,323 Expired, &c. up to 5 January 1829).	Col. 5 Annual Charge for Life and Terminable Annuities at the end of each Year.	Col. 6. Annual Charge of Funded Debt Cancelled for Life and Terminable Annuities, ceased in each Year.	Col. 7. Accumulated Total of Col. 6 (in- cluding £.354,914 ceased up to 5 January 1829).	Col. 8. Excess of Charge for Life and Terminable Annuities, beyond that of Funded Debt ceased.	Col. 9. Annual Saving effected by Excess of Charge of Funded Debt ceased, beyond that of Life and Terminable Annuities.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
to 5 January 1830	225,532	1,150,133	44,057	325,380	824,753	128,994	483,908	340,845	—
" 1831	668,869	1,819,002	41,047	366,427	1,452,575	337,548	821,456	631,119	—
" 1832	85,922	1,904,924	36,506	402,933	1,501,991	19,426	840,882	661,109	—
" 1833	145,435	2,050,359	50,999	453,932	1,596,427	43,623	884,505	711,922	—
" 1834	205,535	2,255,894	45,524	499,456	1,756,438	49,193	933,698	822,740	—
" 1835	512,780	2,768,674	80,568	580,024	2,188,650	203,050	1,136,748	1,051,902	—
" 1836	121,218	2,889,892	59,444	639,468	2,250,424	38,344	1,175,092	1,075,332	—
" 1837	106,813	2,996,705	77,740	717,208	2,279,497	33,273	1,208,365	1,071,132	—
" 1838	47,342	3,044,047	66,277	783,485	2,260,562	16,933	1,225,298	1,035,264	—
" 1839	143,110	3,187,157	52,353	835,838	2,351,319	45,336	1,270,634	1,080,685	—
" 1840	50,570	3,237,727	43,525	879,363	2,358,364	17,915	1,288,549	1,069,815	—
" 1841	51,813	3,289,540	237,390	1,116,753	2,172,787	18,623	1,307,177	865,610	—
" 1842	46,740	3,336,280	63,651	1,180,404	2,155,876	16,634	1,323,811	832,065	—
" 1843	49,414	3,385,694	155,577	1,335,981	2,049,713	19,422	1,343,233	706,480	—
" 1844	88,227	3,473,921	153,197	1,489,178	1,934,743	27,458	1,370,691	614,052	—
" 1845	140,411	3,714,332	139,476	1,628,654	2,085,678	80,981	1,451,672	634,006	—
" 1846	71,438	3,785,770	128,560	1,757,214	2,028,556	27,044	1,478,716	549,840	—
" 1847	63,525	3,849,295	99,081	1,856,295	1,993,000	21,468	1,500,184	492,816	—
" 1848	37,471	3,886,766	122,547	1,978,842	1,907,924	13,974	1,514,158	393,766	—
" 1849	40,968	3,927,734	143,910	2,122,752	1,804,982	14,817	1,528,975	376,007	—
" 1850	58,960	3,986,694	46,455	2,169,207	1,817,487	20,884	1,549,859	277,628	—
" 1851	121,539	4,108,233	65,010	2,234,217	1,874,016	39,943	1,589,802	284,214	—
" 1852	63,581	4,171,814	55,911	2,290,128	1,881,686	26,879	1,616,661	265,005	—
" 1853	133,433	4,305,247	57,788	2,347,916	1,957,331	44,530	1,661,211	296,120	—
" 1854	64,178	4,369,425	58,091	2,406,007	1,963,418	21,786	1,682,997	280,421	—
er to 5 April 1854	13,701	4,383,126	15,537	2,421,544	1,961,582	6,220	1,689,217	272,365	—
to 31 March 1855	40,974	4,424,100	70,650	2,492,194	1,931,906	14,886	1,704,103	227,803	—
" 1856	86,395	4,510,495	63,051	2,555,245	1,955,250	29,398	1,733,501	221,749	—
" 1857	61,195	4,571,690	55,623	2,610,868	1,960,822	22,302	1,755,803	205,019	—
" 1858	61,708	4,633,398	57,832	2,668,700	1,964,698	20,083	1,775,886	188,812	—
" 1859	71,892	4,705,290	54,839	2,723,539	1,981,751	25,770	1,801,656	180,095	—
" 1860	65,596	4,770,886	700,402	3,423,941	1,346,945	21,011	1,822,667	—	475,722
" 1861	59,429	4,830,315	295,923	3,719,864	1,110,551	19,845	1,842,572	—	731,961
" 1862	54,928	4,885,243	62,779	3,782,643	1,102,600	20,293	1,862,805	—	760,205
" 1863	63,529	4,948,772	72,259	3,854,902	1,093,870	22,103	1,884,908	—	791,038
" 1864	53,050	5,001,822	62,231	3,917,133	1,084,689	18,583	1,903,491	—	818,802
" 1865	41,026	5,042,848	68,082	3,985,215	1,057,633	13,876	1,917,367	—	859,734
" 1866	68,037	5,110,885	78,391	4,063,606	1,057,279	22,259	1,939,626	—	882,347
" 1867	43,614	5,153,499	59,992	4,123,598	1,030,901	14,854	1,954,480	—	923,579
" 1868	68,008	5,221,507	70,461	4,194,059	1,027,448	23,838	1,978,318	—	950,870
" 1869	56,580	5,278,087	63,648	4,257,707	1,020,380	19,118	1,997,436	—	977,056
TOTALS - - -	4,353,486	—	3,976,384	—	—	1,642,528	—	17,705,738	8,171,314
Net - - - £.								9,534,424	

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It may be seen from this account that the maximum amounts of revenue were thus applied as a Sinking Fund for the reduction of the Permanent Funded Debt in the six years 1835-1840, although these were the years of the most serious financial difficulties during the whole period from 1829 to 1869. Notwithstanding the large excesses of expenditure over income in these years, and similar excesses of money raised over money applied to the reduction of debt, still in each of these years, more than a million was applied as a Sinking Fund to reduce the permanent debt.

From the year 1840, the excess of annual charge for these Life and Terminable Annuities over the charge of Funded Debt gradually diminished, and altogether ceased in the financial year 1858-59, from which time the public have enjoyed the increasing benefit of this application of a Sinking Fund. The annual relief from the charge of the public debt had reached 1,000,000 *l.* at the close of 1869, with the prospect of a further gradual relief to the amount of a second million, by this mode of conversion of the debt through the Life and Terminable Annuities which had been granted up to that period.

And of Terminable Annuities by conversion of Savings Banks Stock.

The result up to 31st March 1869 of the operations for the conversion of Saving Banks Stock into Terminable Annuities, which were begun in 1863-64, may be similarly shown in the following Abstract Account; the general results of this and the preceding account are shown in the two last columns:—

ABSTRACT Account of Savings Banks Terminable Annuities, 1863-1869, &c.

PERIOD.	Col. 1. Amount of Terminable Annuities granted in the Year.	Col. 2. Accumulated Total of Col. 1.	Col. 3. Annual Charge of Funded Debt cancelled in the Year.	Col. 4. Accumulated Total of Col. 3.	Col. 5. Excess of Annual Charge for Terminable Annuities, over and above that of Funded Debt cancelled.	Col. 6. Annual Saving by Life and Terminable Annuity System, as shown in Col. 9 of the preceding Account.	Col. 7. Net Annual Saving (—), or Net Excess of Annual Charge (+).
	£.	£.	£.	£.	£.	£.	£.
Year 1863-4 - - -	315,017	315,017	150,000	150,000	165,017	818,802	— 653,785
„ 1864-5 - - -	—	315,017	—	150,000	165,017	859,734	— 694,717
„ 1865-6 - - -	—	315,017	—	150,000	165,017	882,347	— 717,330
„ 1866-7 - - -	163,414	478,431	75,000	225,000	253,431	923,579	— 670,148
„ 1867-8 - - -	1,932,422	2,410,853	795,000	1,020,000	1,390,853	950,870	+ 439,983
„ 1868-9 - - -	—	2,410,853	—	1,020,000	1,390,853	977,056	+ 413,797
TOTALS - - £.	2,410,553	—	1,020,000	—	3,530,188	5,412,388	— 1,882,200

Total amount of Funded Debt redeemed by these operations, 1809-1869.

The general result of all these operations of cancelling permanent debt by granting Life and Terminable Annuities, for the whole period from the first establishment of the system in 1808 up to 1869, may be stated as follows:—

Capital stock of Permanent Funded Debt has been redeemed and cancelled to the amount of 98,003,189 *l.*, and the annual charge for interest of 3,017,436 *l.* ceased, besides the annual charge for management.

In lieu of such annual charge, there remained payable on 31st March 1869,—

Life and Terminable Annuities, per 10 Geo. 4, c. 27, &c., £.1,020,380 gradually expiring.
Savings Banks Terminable Annuities - - - - 1,095,650 expiring 5th April 1885.
Ditto - - ditto - - - - - 1,315,203 „ 5th July „

£. 3,431,233

thus showing, as also above stated, an excess of annual charge, at 31st March 1869, of 413,797 *l.* to be provided out of revenue as a Sinking Fund.

Considering that the average annual amount of Life and Terminable Annuities expired in each of the 10 years ended 31st March-1869 was about 60,000 *l.*, it is probable that the annual excess of 413,797 *l.* will diminish and altogether cease in the course of the succeeding seven years, from which time an annual saving of 60,000 *l.* will accrue. Thus at the end of the 16 years ending in 1885, the whole of this annual charge of 3,431,233 *l.* will have ceased to be payable, and the gratifying result will have been accomplished of altogether relieving the public from nearly 100,000,000 *l.* of capital of debt, and 3,000,000 *l.* of annual charge.

The

The total cost of thus gradually redeeming this large amount of public debt, as computed up to the year 1885, may be shown by the following amounts abstracted from the preceding Accounts:—

Appendix, No. 13.

And of Sinking
Fund applied,
computed up to
1885.

	£.	£.
(p. 719) - Sinking Fund applied from 1809 to 1829 - - -	3,478,980	
(p. 727) - Ditto - - - 1830 to 1863 - - -	9,531,424	
(p. 728) - Ditto - - - 1863-4 to 1868-9 - -	3,530,188	
(") - Ditto - - - 1869 to 1876 (413,797 l. reduced by 60,000 l. per annum)	1,636,579	
		18,180,171
Deduct Savings in Annual Charge:		
From 1877 to 1885 (Accrued Saving of 60,000 l. per annum) - -	- -	2,700,000
Net Amount applied - - - £.		15,480,171

The astonishing result of redeeming nearly 100,000,000 l. capital stock of Funded Debt by the application of so small an amount of principal as 15,480,171 l. is of course only to be explained by taking into account the accruing amount of compound interest on the large sums which were annually applied in the earlier years, and throughout the greater part of the period.

From what has been here shown to have been the actual operation of the existing system of Sinking Fund applied to the reduction of the National Debt, the following conclusions may be drawn:—

Conclusions to be
drawn from this
investigation.

1. That it is now generally admitted that the only real Sinking Fund for the reduction of the National Debt is to be derived from Surplus Revenue.

2. That since the period when the existing Sinking Fund was established upon this principle, and up to the present time, the opinion of Parliament has been decidedly opposed to the policy of making any express provision in the annual Budget of Revenue and Expenditure for Surplus Revenue to be applied to the reduction of Debt, it being deemed that the reduction of taxation to such an extent as to leave a merely nominal estimated Surplus is more beneficial to the country.

3. That it appears to follow that, however large the existing amount of the National Debt of the United Kingdom may be, its burden has not been considered in recent times to be excessive in relation to the national wealth, and that it has not been deemed an imperative duty to make any direct provision for the redemption of the Public Debt, other than for its reduction through the medium of Terminable Annuities.

4. That even when a considerable surplus revenue has actually accrued, the opinion of Parliament has concurred with that of the Government in frequently relaxing the strict rule of applying such surplus to the reduction of debt, and retaining its amount for the purpose of strengthening the balances in the Exchequer.

5. That the systematic and continuous reduction of the Public Debt under these circumstances it is only by more indirect means that the reduction of the Debt can be hoped for.

6. That experience has proved that such means are most advantageously afforded by the system of granting Life and Terminable Annuities in exchange for the more permanent form of Public Debt, and that the continuance and extension of the existing system is both expedient and desirable.

At the same time it is to be observed that this last conclusion is meant to be applicable only to the actual reduction of the Public Debt by conversion of capital of Funded Debt, bearing a more permanent annual charge for interest into Terminable Annuities. No remarks appear to be called for in this Paper as to the expediency of the policy of thus dealing with that portion of the Capital Stock of Funded Debt, consisting of Savings Banks investments held in trust by the Government, who, as representing the public, remain liable to Savings Banks Depositors for the eventual payment of the whole amount of these investments. This policy must hereafter be judged by its results; by the mode in which the surplus annual revenue thus produced may be invested, and by the total accumulated amount of these Savings Banks investments at the period when the Terminable Annuities cease, in relation to the total liabilities.

It remains only to show the general result of all the operations for reducing the National Debt of the United Kingdom since the close of the French war, which may be taken from 5th January 1817, including in the account the debt created by Loans (exclusive of Sinking Fund Loans), or for reduction or conversion of debt:

Summary of
Funded and Un-
funded Debt opera-
tions, 1817-1869.

ABSTRACT ACCOUNT of FUNDED and UNFUNDED DEBT, 1817-1869.

FUNDED DEBT.				UNFUNDED DEBT.		FUNDED and UNFUNDED DEBT.	
	Total Capital Stock of Funded Debt.	Total Annual Interest of Funded Debt.	Total Life and Terminable Annuity Debt.	Total Capital of Unfunded Debt.	Total Annual Interest of Unfunded Debt.	Total Capital of Funded and Unfunded Debt.	Total Interest and Annuities of Funded and Unfunded Debt.
	£.	£.	£.	£.	£.	£.	£.
On 5th January 1817 - - -	796,200,191	27,665,503	1,898,323	49,768,292	2,194,752	845,968,483	31,758,578
Debt created by Loans, exclusive of Sink- ing Fund Loans, viz.:							
1835-6 - Slave Compensation - -	20,171,624	631,007	101,875	—	—	—	—
1847 - Irish Distress - - -	8,938,548	268,157	—	—	—	—	—
1848 - Deficiency of Revenue -	2,288,435	68,653	—	—	—	—	—
1855-6 - Crimean War Loans - -	26,931,875	807,957	116,000	7,000,000*	245,000	—	—
1861-9 - Fortifications - - -	-	-	389,683	—	—	—	—
Total Debt Created - £.	58,330,482	1,775,774	607,558	7,000,000	245,000	65,330,482	2,628,332
Total Accrued Debt - £.	854,530,673	29,441,277	2,505,881	56,768,292	2,439,752	911,298,965	34,386,900
On 31st March 1869 - - - £.	740,418,032	22,201,176	4,010,816	8,896,100	255,000	749,314,132	26,466,992
Gross Reduction of Debt, 1817-1869 - - £.						161,984,833	7,919,908
Net Ditto - - - - - £.						96,654,351	5,291,586

* Exchequer Bonds.

With, as before stated, the prospect of the further reduction in 1885 of an annual charge of 3,431,233 l. by falling in of Life and Terminable Annuities.

BALANCES.

Unbroken series of Exchequer Balances for each year, 1688-1869.

THE preceding Accounts of Public Income and Expenditure exhibit an uninterrupted series of balanced accounts, with a practically unbroken balance continued from year to year for the whole period, from 1688 to 1869.

Consolidation of Balances in British and Irish Exchequer in 1801.

The only apparent break in the stated balance unavoidably occurs at the period of the Legislative Union between Great Britain and Ireland, on 5th January 1801, up to which period the balances remaining in each Exchequer are shown separately; whilst, from this date, the Account Income and Expenditure of the two countries are shown as consolidated and constituting the Public Income and Expenditure of the United Kingdom, and the two balances are also consolidated and shown in one sum.

It should be noticed that, although the Legislative Union of the two countries bore date from 5th January 1801, their Financial Union was not carried into effect until 5th January 1817, up to which period the accounts of the two countries are shown separately, in Part I. But it has also been considered desirable to show the whole series of consolidated accounts from the period of the Legislative Union at the beginning of the century.

It

It may, however, be observed that the sum of the two Exchequer balances on 5th January 1801, shown at the beginning of the separate accounts in Part I., does not exactly correspond with the two sums and the total balance brought forward at the beginning of the consolidated account, in Part II., viz. :—

		£.	s.	d.	
Great Britain	- Balances in the Exchequer on 5th January 1801	7,620,554	16	1	(Part I., p. 360.)
Ireland	- Balance in the Exchequer on 5th January 1801 (including special appropriated duties)	1,566,737	5	11	(Part I., p. 394.)
TOTAL		9,187,292	2	-	
United Kingdom	- Balances on 5th January 1801, { In the British Exchequer	7,396,825	10	8	(Part II., p. 8.)
	after deducting special ap- } In the Irish Exchequer	1,561,612	16	-	
	propriated duties				
TOTAL		8,958,438	6	8	
The amount for the United Kingdom being, in the British Exchequer, less		223,729	5	5	
" " " " in the Irish Exchequer, less		5,124	9	11	
TOTAL		228,853	15	4	

This apparent discrepancy is to be explained as follows :—

	£.	s.	d.	£.	s.	d.	
Great Britain - Balance of special appropriated duties	20,346	11	4				(Part II., Appendix 5, p. 181.) (Report on Irish Taxation, 1865, Appendix 6, p. 103).
Amount transferred, at 5th January 1801, from Irish to British Exchequer, to pay dividends, &c., on Irish debt funded in Great Britain, and included in the stated balance of each Exchequer	203,382	14	1				
				223,729	5	5	
Ireland - Balance of appropriated duties				5,124	9	11	(Part II., Appendix 5, p. 181.)
				£.	228,853	15	4

The circumstances connected with this transfer of 203,382*l.* 14*s.* 1*d.* were fully explained to the Committee on the Taxation of Ireland in 1865; the fact being that, previous to the Union, it was the practice in Ireland to make up the financial accounts to the old quarter-day, and thus the last account was really made up to 25th December 1800. At the time of the Union, the financial year was altered so as to end on 5th January in each year, and the first financial year after the Union ended accordingly on 5th January 1802. *But it actually began from 25th December 1800*, although nominally stated as beginning on 5th January 1801. It was during these 11 days that the amount in question was transmitted from the Irish to the British Exchequer to pay the charges on the Irish debt funded in England, which were due on 5th January 1801. This amount is consequently included in the stated balance of each Exchequer, and in consolidating the two balances it became requisite that the amount should be deducted, in order to furnish a correct balance sheet.

The same principle of excluding from the consolidated account all such mere transfers of money between the two Exchequers has necessarily been carried out in the 16 years, 1801-17, not only as regards the balances, but also the several items of receipt and expenditure.

Amongst the classified Accounts annually printed for Parliament in the Finance Accounts, Class VII. refers to the arrears and balances due from Public Accountants. From 1801 up to the year ending 5th January 1831, it was customary to specify in this class the name and office of each Accountant, and the balance due to the public. Since this period, it has not been considered necessary to print any of the details of Class VII., which were formerly of a voluminous character. The following is an Abstract of Class VII. of the year 1830 :—

Balances of Public Money held by Public Accountants.

Appendix, No. 13.

ABSTRACT ACCOUNT of Arrears and Balances due from Public Accountants on 5th January 1831 (from Class VII. of the Finance Accounts):—

Abstract Account of
Arrears and Balances
on 5th January 1831.

Description of Public Officers Acting as Accountants.	Total Number of Accountants.	Total Amount of Balances due on 5 Jan. 1831.
		£.
Collectors of Customs - - England and Wales - -	68	40,333
Scotland - - - -	20	16,733
Ireland - - - -	16	36,556
Collectors of Excise - - England and Wales - -	38	45,357
Scotland - - - -	37	18,186
Ireland - - - -	21	79,457
Collectors of Stamps - - Great Britain - -	74	60,213
Ireland - - - -	52	12,986
Collectors of Taxes - - Great Britain - -	24	24,861
Ireland - - - -	385	77,752
Postmasters - - - - England and Wales - -	580	} 79,454
Scotland - - - -	237	
Postmasters and Letter Carriers, Ireland - -	538	52,335
Auditors Land Revenue, England and Wales - -	(Number not stated)	9,434
Various Public Accountants, with declared balances - -	33	621,988
Various Public Accountants, whose Accounts were under examination, with admitted balances - - - -	71	2,979,684
TOTAL - - -	2,194	4,161,329

The amount of 621,988*l.* due from Public Accountants with declared balances includes, however, many sums quite irrecoverable, some being of large amount, and which should have been written off as bad debts: for example, the sum of 97,025*l.* due from the Treasurer of the Ordnance, which has been already mentioned as lost to the Public.

See p. 680.

Balances held on
31st March 1869.

Since 1831, no statement has been presented of the Arrears and Balances due from the several Public Accountants who have had moneys entrusted to them on account of the Public Expenditure. Only the Balances of Revenue collected and in progress to the Exchequer have been shown in the Tabular Statement at the beginning of Class I. in the Annual Finance Accounts. This statement of balances is divided into two heads; 1, Balances of Revenue, and Bills in the hands of Receivers; and, 2, Advances for the Public Expenditure repayable from Parliamentary Grants. These amounts have not materially differed from year to year. At the close of the financial year 1868-9, they were as follows:—

By Receivers of
Revenue.

BALANCES of Receipts of Revenue in progress to the Exchequer, on 31st March 1869.

United Kingdom.	Balances and Bills Outstanding.	Advances Repayable.	Total.
	£.	£.	£.
Customs - - - -	421,629	243,825	665,454
Inland Revenue - - - -	813,805	409,598	1,223,403
Post Office - - - -	483,230	529,843	1,013,073
Crown Lands - - - -	70,286	-	70,286
TOTAL - - - £.	1,788,950	1,183,266	2,972,216

Balances of Ex-
chequer and
Paymaster General.

The Balances of Public Money on 31st March 1869, in the Bank of England and Bank of Ireland, on account of the Exchequer, and of the Paymaster General, were as follows:—

Exchequer and Paymaster General.	Balances.		
	At Bank of England.	Bank of Ireland.	Total.
	£.	£.	£.
Exchequer - - - -	3,775,717	931,541	4,707,258
Paymaster General, Navy - -	269,873	-	269,873
" " Army - -	113,622	-	113,622
" " Civil List - -	77,730	193	77,923
" " Miscellaneous - -	1,094,043	144,524	1,238,567
TOTAL - - - £.	5,329,985	1,076,258	6,406,243

The distinction between those balances of monies in the Exchequer, which after having been appropriated as ways and means, and made applicable to grants of Parliament, have not been required to be issued, and are constituted *Savings*, and those balances of moneys which, after having been issued from the Exchequer to Public Accountants for public services, have not been required to be so expended, and are constituted *Unexpended Balances*, being repayable to the Exchequer, has already been stated under the head of Miscellaneous Receipts, to which these sums are brought to account.

Appendix, No. 13.

Unissued and unexpended Balances of Public Moneys.

See p. 492.

In concluding these explanatory notices, and thus completing the Return for presentation to Parliament, it remains only to express a hope that not many or great errors have escaped correction in its pages. The work has been executed almost entirely by one public officer, whose departmental duties, apart from the preparation of this Return, have been more than sufficient to occupy his time during the ordinary official hours; and more particularly during the last four years, when the heavy and responsible charge of the actual work of the Royal Commission for reorganising the official system of our national standards of weights and measures, as well as the system of local verification and inspection of commercial weights and measures, has been entrusted to and executed by him. The importance and extent of such last-mentioned duties may be seen from the voluminous papers prepared by him for carrying out the objects of the Commission, and laid in a printed form before them. These papers are appended to the several Reports of the Standards Commission, which have been laid before Parliament.

Conclusion.

It has been from this cause that so long a time has elapsed between the calling for this Return by Mr. Gladstone on 24th July 1866, and its completion and issue, although its preparation has been in continued progress since the publication in 1858 of the great Return of the National Debt from the period of the Revolution. With the exception of a portion of the Irish Income and Expenditure accounts, in the making out of which the assistance of an officer from the Financial Department of the Treasury was given to him, the whole of this Return has been prepared by Mr. Chisholm, and written with his own hand; and the laborious task of revising and correcting every page of the printed proofs has been carefully performed by himself. Every precaution has, at the same time, been taken to avoid clerical errors in the accounts by recasting every column of printed figures. It should be added, that during the period of the preparation of the Return, its pages have from time to time been submitted to and approved by Mr. Anderson (now Sir W. G. Anderson, K.C.B.), when Principal Financial Clerk of the Treasury, and subsequently Assistant Comptroller and Auditor of the Exchequer.

See Hansard's Debates.

The compilation of a Return of this magnitude and importance, embracing also so long a period, has necessarily involved a careful examination and study, not only of all the written Financial Records of the Treasury and Exchequer in London, Edinburgh, and Dublin, which appeared to be requisite, but also that of nearly every printed financial paper which has been published, including Acts of Parliament, the Commons Journals both of Great Britain and of Ireland, and the very numerous Parliamentary Reports and Papers, as may be seen from the marginal references in the historical and explanatory notices. For this purpose, as complete a collection as possible of these Parliamentary Papers has been made by the compiler, and now extends to several hundred bound volumes, the contents of which have been arranged and indexed by himself, and frequently annotated as well as occasionally corrected. They form altogether a full and valuable collection of financial papers. It is proposed that the whole of these books shall eventually be transferred to the Exchequer and Audit Office, where they will probably be found useful for reference in the execution of the financial duties of control of the public monies by the officers of that department.

It is obvious that although the completed accounts which appear in this Return comprise an enormous number of figures, yet in fact they comprise but a small proportion of the total number contained in the rough papers used in making up the accounts. These rough papers show the several amounts in detail of the various heads of Revenue, as well as of Expenditure, except for the more recent periods, when the requisite details are to be found in the Annual Finance Accounts; and they include the several details of the annual charge of the Public Debt, of the Miscellaneous Supply Grants, the various descriptions of Exchequer Bills issued and paid off, &c. They have been arranged so as to be readily accessible for reference, if occasion should so require.

The object of the expansion to so great a length of this Return of Public Income and Expenditure, has been to exhibit as far as possible a full, and, indeed, exhaustive account of the financial progress of this country during the whole period of its constitutional history; and to present the Return in the most useful form for conveying information to Parliament, and generally to all persons desirous of acquiring precise knowledge of the comparative amounts of the Revenue and Expenditure of Great Britain and of Ireland at various periods, and of the mode in which the public moneys have been dealt with by the Government officers entrusted with and responsible for their administration.

H. W. CHISHOLM,
Warden of the Standards, Board of Trade,
and late Chief Clerk of Her Majesty's Exchequer.

7, Old Palace Yard, Westminster,
31 March 1871.



**CHIEF ACCOUNTANT'S OFFICE,
BANK OF ENGLAND.**

